OFFICE EQUIPMENT *Digest*

GEYER PUBLICATION

Edited for

PURCHASING AGENTS CONTROLLERS AND OFFICE MANAGERS

FEBRUARY 1943

FAULTLESS
REG. U.S. PAT. OFF.

PAY ROLL FORMS HAVE BEEN REVISED

to take care of

THE NEW VICTORY TAX

AND OTHER PAY ROLL DEDUCTIONS

The following forms are now ready:

FOR SECTIONAL POST BINDERS

1459-5.... 11 x 17
1465-3.... 11 x 14

FOR VISIBLE RECORD BINDERS

VR-2-109.... 6⅛ x 10½
VR-2-110.... 4⅝ x 8½

STATIONERS LOOSE LEAF CO.

MILWAUKEE, 524 N. Broadway
NEW YORK, 114-116 E. 13th St.

√ **ORDER** *by number*

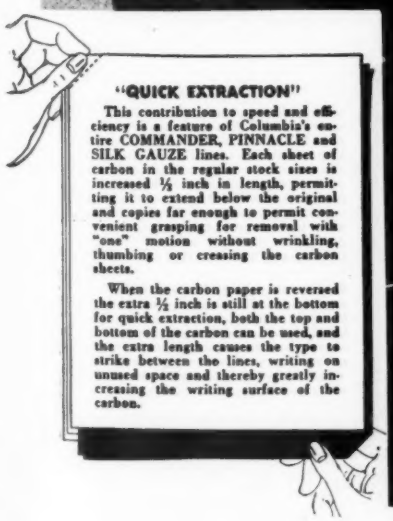
America's Preeminent Carbon Paper

Silk Gauze

REG. U. S. PAT. OFF.

CARBON PAPER

1. ESPECIALLY RESISTANT TO CURL.
2. "QUICK-EXTRACTION" FEATURE FOR EASY HANDLING.
3. TOUGH TISSUE RESISTS FLAKING, WEAR AND TEAR.
4. EACH SHEET BRANDED BY NAME.
5. EACH SHEET BRANDED BY WEIGHT AND WRITING STRENGTH.
6. 3 WEIGHTS – 5 WRITING STRENGTHS IN EACH – TO COVER ALL REQUIREMENTS.
7. PRODUCES CLEAR, CRISP, CARBON COPIES WITH ANY MODEL TYPEWRITER.



"QUICK EXTRACTION"

This contribution to speed and efficiency is a feature of Columbia's entire COMMANDER, PINNACLE and SILK GAUZE lines. Each sheet of carbon in the regular stock sizes is increased ½ inch in length, permitting it to extend below the original and copies far enough to permit convenient grasping for removal with "one" motion without wrinkling, thumbing or creasing the carbon sheets.

When the carbon paper is reversed the extra ½ inch is still at the bottom for quick extraction, both the top and bottom of the carbon can be used, and the extra length causes the type to strike between the lines, writing on unused space and thereby greatly increasing the writing surface of the carbon.

740

A PRODUCT OF
COLUMBIA RIBBON & CARBON MFG CO INC

Main Office & Factory: Glen Cove, L. I., N. Y.

New York Sales and Export, 58-64 W. 40th St. Kansas City, Mo., Dwight Bldg.

GENERAL'S KIM-BER-LY advertising program

These 1/2-page and similiar ads will be seen throughout 1943 in American Artist and Pencil Points magazines.

The increased demand for KIM-BER-LY Drawing Pencils, in both the war plant drafting room and the artist's studio, has prompted us to launch this program. It is our desire, in this series of advertisements, to emphasize the excellent quality of the KIM - BER - LY Carbo-Weld Drawing Pencils, their 17 perfect degrees and their strong, smooth lead. This, in turn, will further increase dealer sales.

Don't forget the KIM-BER-LY indelible colored and SEMI-HEX colored crayon for all kinds of map work and checking. Also the SEMI-HEX sturdy office pencil.

GENERAL PENCIL COMPANY

JERSEY CITY NEW JERSEY

MAKERS OF FINE PENCILS SINCE 1889

Once you try You'll Specify

Justrite

STATIONERY PRODUCTS

Purchasing agents, office managers, production chiefs, everywhere are learning through use, that every Justrite item gives an entirely satisfactory performance.

Justrite products—inks for every surface—stamp pads—index tabbing—and the most complete line of marking devices in America—incorporate all of the best efforts of one of the oldest, and yet most modernly equipped manufacturing plants in the industry.

Next time you buy, tell your dealer you want a Justrite item.

Manufactured by

LOUIS MELIND COMPANY

NEW YORK CHICAGO SAN FRANCISCO

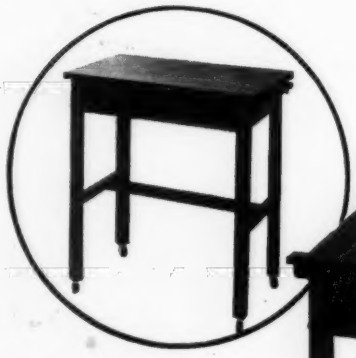
There is a Justrite dealer as near you as your phone.

Justrite products are nationally advertised in more than fifty magazines and newspapers. New products and new uses for the old will be presented from time to time. Watch for them.

The New MASO

ALL PURPOSE CONVERTIBLE WOOD TABLE

Practical Design!
Sturdily Built!



No. 1624
Convertible
Green and Walnut
Finishes

In Use
Raised for
Easy Reading

SUGGESTED USES

A Stand for . . .

. . . TYPEWRITER
. . . TELEPHONE
. . . RADIO
. . . ADDING MACHINE
. . . SEWING MACHINE
. . . DUPLICATING MACHINE
. . . SAMPLE DISPLAY

In Sloping Position . . .

. . . DICTIONARY
. . . TELEPHONE BOOKS
. . . DUN & BRADSTREET
. . . MEDICAL BOOKS
. . . LAW BOOKS

MASO ALL PURPOSE WOOD TABLE—can be converted from a flat stand to a sloping table within a few seconds.—Its many uses makes it the most outstanding table ever put on the market—when raised to sloping position it is at the best angle for easy reading, and on castors it rolls about easily. Spacious compartment large enough to hold two large telephone books. The shelf is made of tempered MASONITE for sturdy construction.

2 SIZES
- 27" high, 24" long, 16" wide, correct height for sitting position.
- 30" high, 24" long, 16" wide, correct height for standing position.

EASY TO ASSEMBLE • SHIPPED KNOCKED DOWN • WT. 16 LBS.

OFFICE
FACTORY
and
MAILROOM
EQUIPMENT

WRITE OR WIRE TODAY!

MASO-STEEL PRODUCTS

Wood Division: 418 S. CLINTON STREET • CHICAGO, ILLINOIS

"MASO MAKES THE BETTER ONE"

VISION RECORD SYSTEMS

make an unbeatable hand for effective Management Control

Key men in government and industry require dependable facts swiftly—accurately—and economically—because the advantageous use of all of our vital assets and the conservation of all things necessary to Victory are definitely dependent on proper records for co-ordination and control.

Today, time means *more* than money. Industry and government "All out" for Victory have a greater task than ever before . . . to be done with speed and accuracy. Acme VISION Record Systems are helping importantly in this "speed-up" program by providing Management with up-to-the-minute accurate data enabling them to make wise decisions and take timely action.

Acme Visible Record Keeping Equipment may be purchased on U. S. Government Contract Tps-47442 Item 54-F-2325(a).

Write or wire for your copy of the new 12-page illustrated book "VISION" —it will help you visualize and realize on your record knowledge.

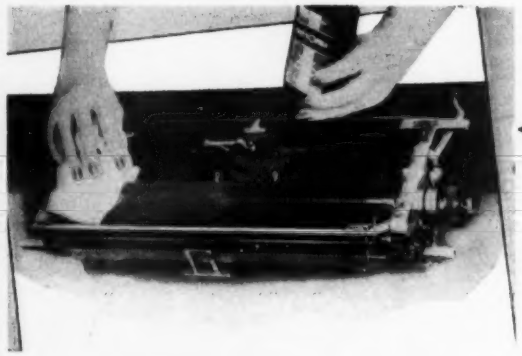
ACME VISIBLE RECORDS, INC.

122 SOUTH MICHIGAN AVENUE, CHICAGO, ILLINOIS

COPYRIGHTED 1943, ACME VISIBLE RECORDS, INC.

Reprint of our Message in February "Fortune" & "Nation's Business"

THERE IS BUSINESS HELP FOR YOU, MR. MANAGER



Sten-o-Fren revitalizes rubber platens and feed rolls that cannot be replaced—prolongs life of vital machines—cleans type facings.

in

NEW ITEMS

Like These

and

Like These:—

Non-metallic Bainbridge Fasteners, 1" & 2"

Bainbridge Fibrcan Baskets

Hold the Phone

Plastic Screw Posts

Bainbridge Fibrcan Baskets—made from case-hardened fibre board—noiseless.

Take Advantage of the Products Made to Fit Your Present Need

ORDER FROM YOUR STATIONER

BAINBRIDGE, KIMPTON & HAUPT, INC.

218 GREENWICH ST., NEW YORK

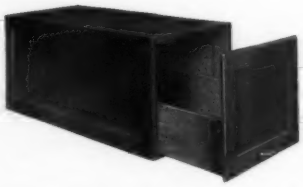
B K & H INC.

YOUR DEALER CAN PASS YOU THE AMMUNITION

THE COMPLETE LINE—HEDGES office accessories and filing equipment. Which gives you—High Quality—Completeness—Prompt Delivery—and that most desirable thing—Repeat Business.

AGATE CARD INDEX TRAYS

Made of heavy board with reinforced edges and wood bottoms. Five sizes. 3x5"—4x6"—5x8"—6x9", check size.



"DURATION" . . . wood transfer cases have ample storage space . . . sturdily built . . . made in letter and legal size . . . finished in olive green.

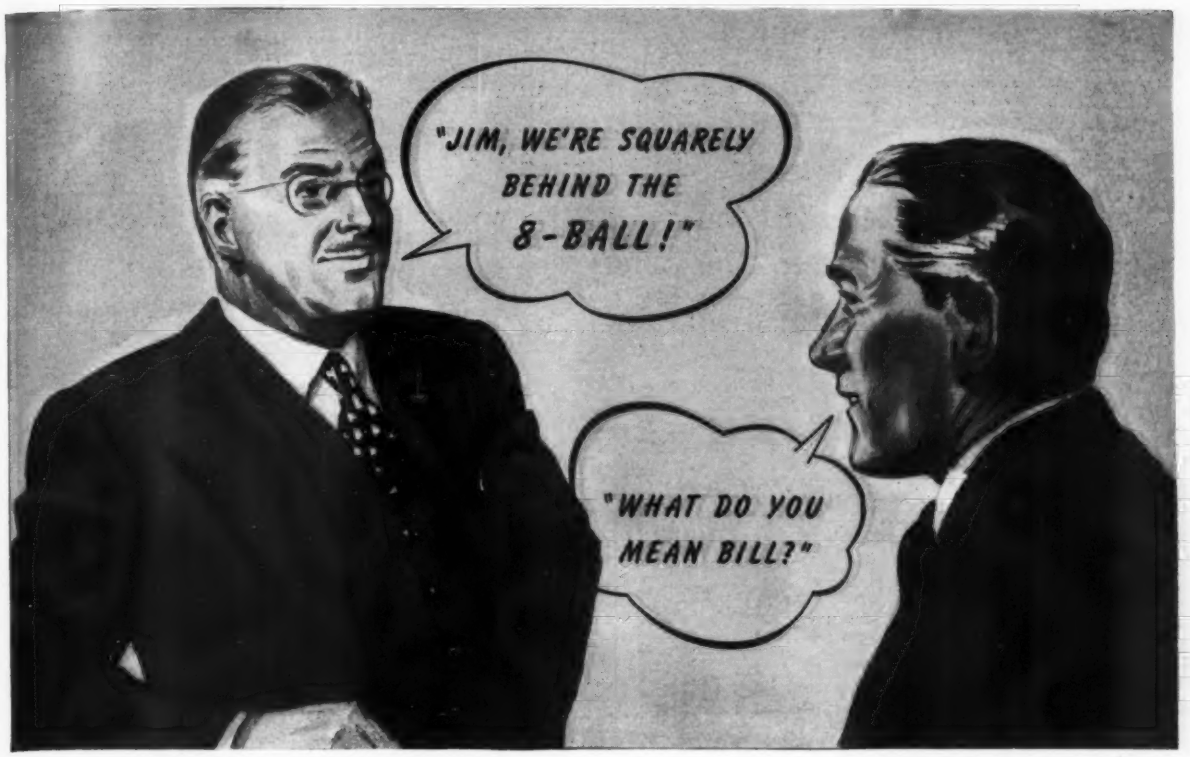
BOX FILES

Letter and Legal size Dustproof construction. Heavy board sides and ends. . . . Strong kraft indexes.

HEDGES Manufacturing Company

2931 Wentworth Ave. Chicago, Illinois

BUY WAR BONDS



LISTEN IN!.. This is Bill Smith* speaking to one of his good friends and customers

"The fact that we cannot give you all the merchandise you want wouldn't be nearly so hard for us to bear if we could get our friends in the stationery business to understand just how we are handicapped.

"You see, Jim, the War Production Board tells us how much stapling equipment we can make and sell. When our quota has been exhausted we must stop all shipments. THAT ALSO APPLIES TO *WAR PRODUCTION PLANTS* AS WELL AS GOVERNMENT BUSINESS!

"At present we are permitted to ship our stapling equipment only to those with the highest priority ratings, because of our limited allocation of raw materials. Every day we receive letters from our good customers, asking whether we could make an exception and send them some merchandise. We wish we could but Government regulations will not permit us to do so.

"I am sure, Jim, that you fully appreciate our position and will bear with us until that happy day arrives when we can cooperate with you and give you the same prompt and efficient service we have in the years past."

★ SALES MANAGER, ACE FASTENER CORP.

ACE

The WORLD'S FINEST

STAPLING MACHINES FOR EVERY PURSE AND PURPOSE

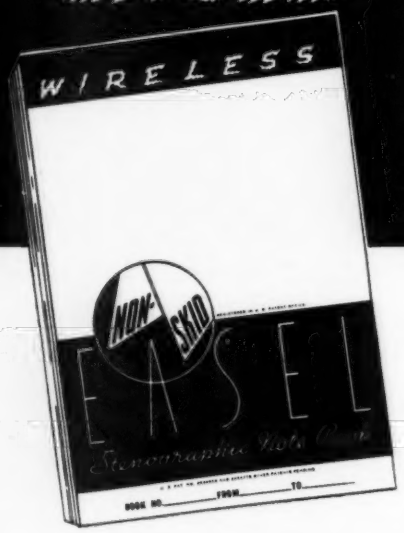
The WORLD'S FINEST

ACE FASTENER CORPORATION • 3415 NORTH ASHLAND AVENUE • CHICAGO

WIRELESS

NON-SKID

EASEL



The Logical Buy for
AMERICA'S BUSINESS!

Steel shortage forced us to find an alternate for the wire bound stenographic notebook. We hardly dared hope that our new product with utterly no critical materials used, would meet with such hearty endorsement.

The tremendous response of the trade indicates that our careful planning has been rewarded. In presenting WIRELESS to dealers as an efficient alternate for wirebound notebooks, we permit business to carry on as heretofore.

We derive infinite satisfaction from realizing that good old American ingenuity and initiative will solve our country's problems just as they solve our company's and industry's problems.

Specify Wireless Non-Skid Easel Notebooks when ordering from your stationer. They're the finest alternate to take the place of critical material notebooks. All standard sizes and rulings available.

Paper Specialists to the Stationer

ROCKWELL-BARNES COMPANY

1511 WEST 38TH STREET • CHICAGO

"More POWER to You!"
with BERNARD
Modernized Office Necessities

No. 140—6½"

BERNARD
Heavy Duty
LOOSE-LEAF PUNCH

A powerful tool that punches thick sheaves of tough paper. An office necessity.

No. 152—5"

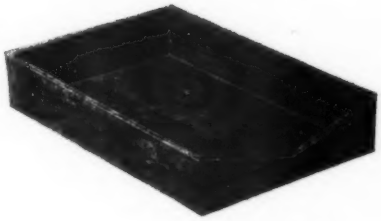
BERNARD
Midget
STAPLE REMOVER

Unstaples papers fastened with a permanent clinch—Saves time and finger nails.

THE WM. SCHOLLHORN CO.
NEW HAVEN, CONNECTICUT
"Serving Industry for over 75 years"

6 BIG SALES FEATURES of new Oxford FIBERBOARD DESK TRAYS:

LETTER SIZE TRAY



LEGAL SIZE TRAY

1. Can't break if dropped.
2. Can't scratch desks.
3. Lowest cost ever for a desk tray—any office can afford them for every desk.
4. Handsomely finished in beautiful simulated natural wood walnut graining.
5. Printed labels — correspondence, incoming, outgoing, etc., — supplied free with each tray.
6. Featherweight to carry around for mail collections, etc.

YES, it's a substitute for steel and wood desk trays—and a mighty good substitute. It's ideal for temporary offices of all kinds; you can sell them to war plants, ration boards, civilian defense units, students and many others. For use wherever there is need for a handy open container.

Here is war time merchandise you can get quickly For prices and further details, write to——

OXFORD FILING SUPPLY CO.

MAIN OFFICE AND PLANT

340 MORGAN AVE., BROOKLYN, N. Y.

Midwestern Plant: 125 South 8th Street, St. Louis, Missouri

FIBERBOARD WASTEBASKETS, TOO

Here's a companion item—where you use trays you can use the wastebasket too! Same attractive walnut graining. Sturdy, easy to set up. Include a carton of 24 with your order for desk trays.

Sengbusch gives you these 1943 LEADERS

keep up your efficiency

HP-G
HANDI-PEN SET

Handsomely designed in black, crystal, or ivory glass. Made from non-critical materials — with standard Handi-pen features and standard Sengbusch quality that make friends for you. **$3.00 to $3.25.**

HP-G13
HANDI-PEN SET

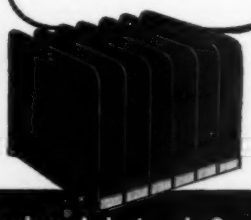
The new glass Handi-pen set with wood fibre base. Wood grained, brown finish. Remember, Handi-pen glass is *indestructible by ink acids.* Bottle holds 2 oz. of ink. **$4.50 to $6.90.**

HP-G12
HANDI-PEN SET

Double set with wood fibre base . . . and a genuine Sengbusch Handi-pen through and through . . . Try all three — standardize on these "aids to writing ease" to replace unavailable items.

STEELESS
Kleradesk

No steel or rubber. Base and assembly rods of wood — uprights of treated Hardboard. Model 6V-S (illus.) $4.50. Order from your stationer.



Sengbusch Self-Closing Inkstand Co.
Sengbusch Building • Milwaukee, Wisconsin

Amazingly *Good* and Versatile

The NEW *Cado*

An Ideal Fastener

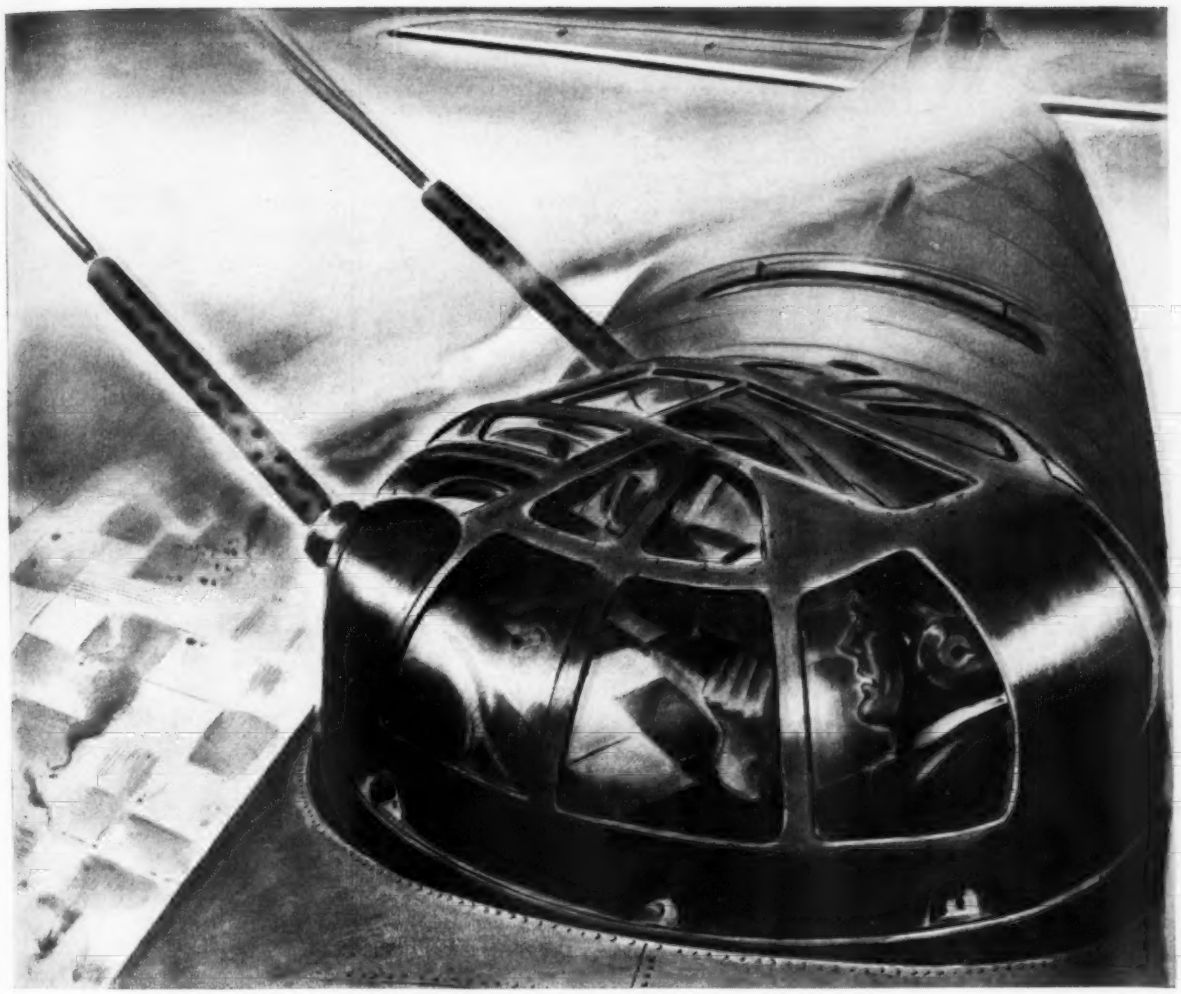
AND 6 DIFFERENT applications will highly satisfy every demand and every user.

Convince yourself.

Write for samples.

LIST PRICE
No. 100—1" $10.00 per M.
No. 102—2" $11.50 per M.

Cushman & Denison Mfg. Co.
FASTENER DEPARTMENT
220 FIFTH AVENUE
NEW YORK, N. Y.



"Enemy fighters coming up . . .

. . . gunners man your guns!" When you hear *that* over the interphone, you're in for a fight! You jump to your twin 50's and get set to dish out the dynamite.

If your gun position is the top turret of the Boeing Flying Fortress, then this is the engineering masterpiece you command. Glass dome, guns . . . everything's cradled in an automatic power turret.

A touch on the turret control whips you around in a split second to blast at your screaming targets.

Special gunsights help you pound your rounds into their most vulnerable spots.

There's even a device to protect your plane from your own guns . . . a fire cut-off control that holds your fire the instant your wings flash past the sights.

Engineering masterpiece? You said it! And when the enemy's wiped out or driven off, you quietly thank the boys back home for the skill and "know how" that helped make you and your buddies the best gunners in the world.

Skill and "know how" are two big reasons why the Victor Adding Machine Company—one of the first business-machine makers to enter war work voluntarily—is making a fine record in building vital parts for America's fighting planes.

What parts is a secret—but we *can* say that they call for almost unbelievable accuracy in construction. Many of them must be perfect to *one-tenth the thickness of a human hair!*

This was nothing new to Victor's master craftsmen, however, when they shifted their talents from peacetime roles to the cause of victory. Each had had years of experience in the most exacting precision work.

Their ability—long proved in America's offices—is now being further demonstrated on battle fronts around the world.

★ ★ ★

Conserve your adding machines by having them inspected and cleaned at regular intervals by your local Victor dealer or factory branch.

VICTOR ADDING MACHINE CO.

SEND US YOUR INQUIRIES FOR SAMPLES AND PRICES ON

SILVER — WHITE — YELLOW PENCILS FOR

BLUE PRINT WORK

ALSO COLORED INDELIBLE—COPYING
AND ALL TYPES OF BLACK LEAD PENCILS
FOR EVERY OFFICE AND FACTORY USE

NATIONAL PENCIL COMPANY

220 FIFTH AVE., NEW YORK
FACTORY: SHELBYVILLE, TENN.

A *Selling* SENSATION!

"JIFFY STICKERS"
for Home, School and Office

MOUNTING PHOTOS

MOUNTING RECIPES

ATTACHING CARBON COPIES

PUTTING CLIPPINGS IN SCRAP BOOKS

The successor to pins, clips, staples, rubber-bands . . .

everything used to stick or attach pictures, papers, etc., etc.

Inexpensive, convenient, doing literally a thousand and one jobs in the home, school and office . . . these Jiffy Stickers will sell like the proverbial hot cakes. They come in convenient little books . . . over 500 stickers in a book, each perforated to tear off in a flash . . . gummed with fast-sticking pure Dextrine, which is practically tasteless. Books are packed 36 in a convenient, colorful, self-display carton . retails for a dime, with regular discounts to jobbers and dealers. Wire or mail your orders today for a supply of the year's cleverest SELLING SENSATION.

FELDCO LOOSE LEAF CORPORATION

116 West Illinois Street **Chicago, Illinois**

Sturgis WOOD CHAIRS

DESIGNED TO LOOK LIKE STEEL

These new STURGIS Wood Chairs are different, smart, modern.

They harmonize well with installations of Steel Office Furniture and are available in a wide range of color combinations.

All the chairs are equipped with deep, saddle, comfortable seats and form fitting backs. Upholstery is in either Genuine Leather or du Pont Cavalon.

Sold exclusively through Office Equipment Dealers

WRITE FOR PARTICULARS

SOLID MAPLE CONSTRUCTION

No. 110-CA
ARM SWIVEL CHAIR
Adjustable 18 to 21 inches

No. 140-CA
SWIVEL CHAIR
Adjustable 17½ to 20½ inches

No. 175-GL
SIDE CHAIR

No. 180-CA
NON-SWIVEL STENOGRAPHIC CHAIR

No. 125-GL
SIDE ARM CHAIR

STURGIS
POSTURE CHAIR CO.
★
STURGIS · · · MICHIGAN

Salute
TO THE GO-GETTERS

The history of this war shows that the Stationery industry has adjusted itself to rapidly changing conditions in a truly remarkable way.

Manufacturers have changed their production to use substitutes and have invented substitutes for the substitutes when they, in turn, were frozen. Practically all of them have done this while vastly increasing their plant capacity to do war work. Hotchkiss is no exception. A large part of the greatly expanded Hotchkiss output is devoted to vital war production.

We pay tribute particularly to those Stationery dealers who, in spite of multiplied discouragements, have continued to hustle for business on which high priority ratings applied, and have held the good will of civilian customers by giving service, making repairs and in general proving themselves a distinct asset to their community.

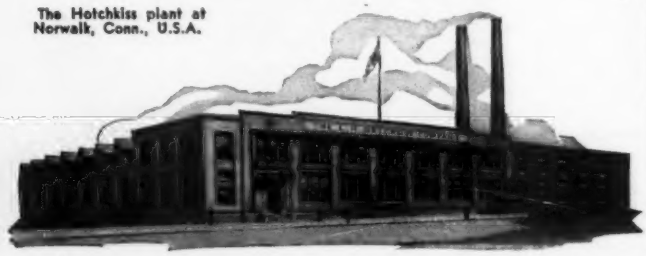
Finally, we salute the buyers who are meeting purchasing problems which never before have faced men in their position; men who have had the supply task of a tremendously expanded industry dumped in their laps without warning and oftentimes with less help than formerly. They have fought to get ratings commensurate with the work their companies are doing; they have schemed to help manufacturers expedite shipments and have cooperated with production men on the adoption of substitutes which would serve when original materials were prohibited.

So "Hats off" to the Go-Getters, the buyers who get the goods and the dealers who supply them. To all of them and particularly to loyal Hotchkiss dealers everywhere, we pay this tribute.

HOTCHKISS
NORWALK, CONNECTICUT

"Pioneers in all that's best in stapling"

The Hotchkiss plant at Norwalk, Conn., U.S.A.



Codo—Quality
QUALIFIES IN WAR JOBS

Codo— TYPEWRITER RIBBONS

build a reputation for quality among secretaries and typists who really care for consistently clear, sharp letters.

Codo- CARBON PAPERS

High rated business men demand clean typing, sharp, black impressions from start to finish. Our new Super-Treated, Super Kote and Keen Rite Typewriter Carbons produce these results.

Each box contains one of our famous (Patented) Carbon Gripper backing sheets.

Codo makes carbon paper for every copying purpose and guarantees it against deterioration for five years. Full details are yours for the asking.

Codo manufactures spirit and gelatine process carbons of high quality.

Codo MANUFACTURING CORP.

529 South Franklin St., Chicago — 270 Lafayette St., New York

Factory: Coraopolis, Pa.

AICO

LEDGER and POST BINDER INDEXES

with

AICO-GRIP

TUBULAR EDGE INSERTABLE TABS

Do you want service from your ledger indexes? Then we highly recommend this AICO AI-Style INDEX. It's made of tough rag content ledger paper reinforced at the binding edge, made for hard, rough usage. And the tabs are the exclusive AICO Tubular Edge Insertable celluloid type, strong, convenient, easy-to-use. Tabs are furnished in all clear or varied colors for quick indexing. Once you have had experience with the convenience and service you get from AICO AI-Style INDEXES you will always use them. Send for the AICO SECTIONAL CATALOG UNIT B.

SPECIAL INDEXES

When you need special indexes for ledgers, storage binders, visible records, machine bookkeeping binders and posting trays, refer to the AICO Sectionalized Catalog Unit E.

34 years of specialized indexing experience is an assurance of satisfaction.

Here's why
AICO-GRIP INSERTABLE INDEXES *are* *SUPERIOR*

1. Parallel sides hold inserted title firmly.
2. Molded Tubular edge adds strength, eliminates warping.
3. Molded Tubular edge will not crack.
4. Titles are easily inserted and changed.
5. Skirt is best quality linen. Will not fray.
6. Adhesive is odorless and once applied is there to stay.

AICO PRODUCTS
AICO-GRIP TABBING
LOOSE LEAF INDEXES
DESK PADS and ACCESSORIES
SHOP TICKET HOLDERS

G. J. Aigner Company
503 S. JEFFERSON ST., CHICAGO, ILL.
WORLD'S LEADING MANUFACTURERS OF INDEXES AND INDEX TABBING

FOR PRODUCTION AND REPRODUCTION

The NEW PRECISION 17 DEGREES

PRECISION is the drawing pencil you need for all-purpose use. It is made superlatively—but priced competitively! We believe it to be the best 10c drawing pencil on the market today.

Finely ground, smooth, gritless lead, with all the opacity so necessary for holding lines in reproducing direct from the drawing. Absolutely uniform in each of its 17 degrees. Beautifully finished and packaged. Geared to the times to help war-busy artists, architects, draftsmen, engineers get better results. Write us now!

J. S. STAEDTLER, INC.
53-55 WORTH STREET
NEW YORK, N.Y.

CHAMPION
CLASP ENVELOPES

The best money can buy . . . yet cost no more. Inspect the extra deep, well gummed flaps and seams of CHAMPIONS, and you'll know why they give better protection for heavy contents.

Specify

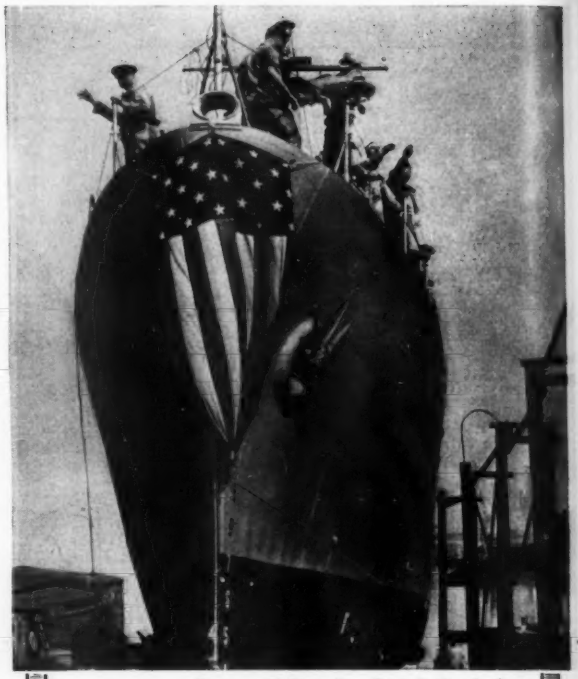
CHAMPION CLASP ENVELOPES

Your Stationer can give you immediate delivery on QUALITY PARK products.

QUALITY PARK ENVELOPE CO.

General Office & Factory
Quality Park
St. Paul, Minnesota

Chicago Office and
Warehouse
564 W. Monroe Street



Courtesy Sullivan Dry Dock & Repair Corp.

JUST A FEW OF YOUR FAVORITE STATIONERY ITEMS ON THEIR WAY ABROAD

AS the old saying goes—"We can't have everything!" And just now wouldn't you rather have more ships and guns and planes and tanks even if you do have to forego some of your old favorite stationery items?

We would, too! That's why we regret but do not apologize for the fact that our good old Acco Fasteners, Acco Clips, Acco Punches and other Acco items are now so scarce. The metal we used to make them with is going abroad as part of America's fighting equipment. Most of what's left is going into helping the war effort at home. So cheer up, brother! And give a "bon voyage" to these stationery items by going out and getting yourself another fistful of War Bonds!

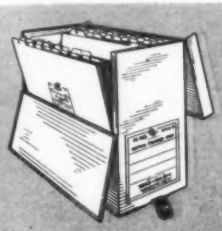
★ ★ ★

ACCO PRODUCTS, Inc.
39th Ave. and 24th St.
Long Island City, N. Y.

Proved Substitutes for Steel Equipment

Year in and year out, business offices have maintained a steady demand for the items shown on this page. They have repeatedly proved their efficiency and their durability.

During the past year this demand has greatly increased as office equipment buyers found them a splendid substitute for steel equipment that is no longer available. If you are not familiar with these items, we suggest that you ask your dealer or write us.

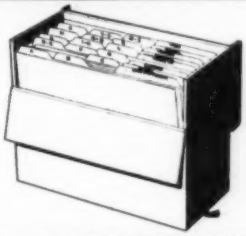


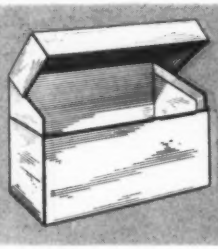
STYLE "B" STORAGE CASES

Unusually strong storage cases having thick wood ends and bottom, and heavy juteboard sides and cover. Hinged front and flap cover allows paper to be inserted or removed with a minimum of effort. Bottom of case is grooved for bottom extension on guides so that standard indexes can be inserted. Cover stock is attractive imitation grass cloth. Available in letter and legal sizes.

"Y AND E" WAR CHESTS

These personal files have already proven to be one of the most popular items ever sold by stationers. Complete with index folders, blank folders, printed and blank gummed folder labels, they provide the ideal place for indexing and filing such personal papers as Income Tax Data, Paid Bills, Insurance Receipts, etc. Available in attractive imitation Alligator Skin Brown, imitation Spanish Gray Leather and a striking Blue and Silver Embossed Plaid.



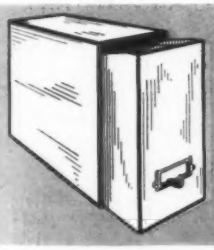


CLOTH COVERED CARD TRAYS

Made of standard chipboard and covered with long wearing red vellum, these trays when used with a suitable index, have many practical uses as tickler or follow-up files, business or calling card files, cross index files, etc. Are designed with drop front and hinged cover. Stocked in 5 x 3", 6 x 4" and 8 x 5" card sizes.

DOCUMENT CASES . . . BOX STYLE

An extremely popular case whose strong juteboard construction and cloth reinforcing insure a long life of active use. Its reinforced hinged cover provides easy accessibility to the drawer contents. Covered with a smooth and hard, wear resisting cover stock. Inside dimensions—5" Wide, 10¼" High, 12" Deep. Stock No. 10.



DOCUMENT CASES . . . DRAWER STYLE

These practical Document Cases are made of heavy duty juteboard and are firmly reinforced throughout with a tough non-raveling cloth. Their drawer style construction permits quick and easy access to the contents. Attractively covered with a strong, brown cover stock that simulates grass cloth. Inside dimensions—5¼" Wide, 10¼" High, 12" Deep. Stock No. 11.

"FOREMOST FOR MORE THAN SIXTY YEARS"

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The complete record of your personal finances needed to compute your income taxes

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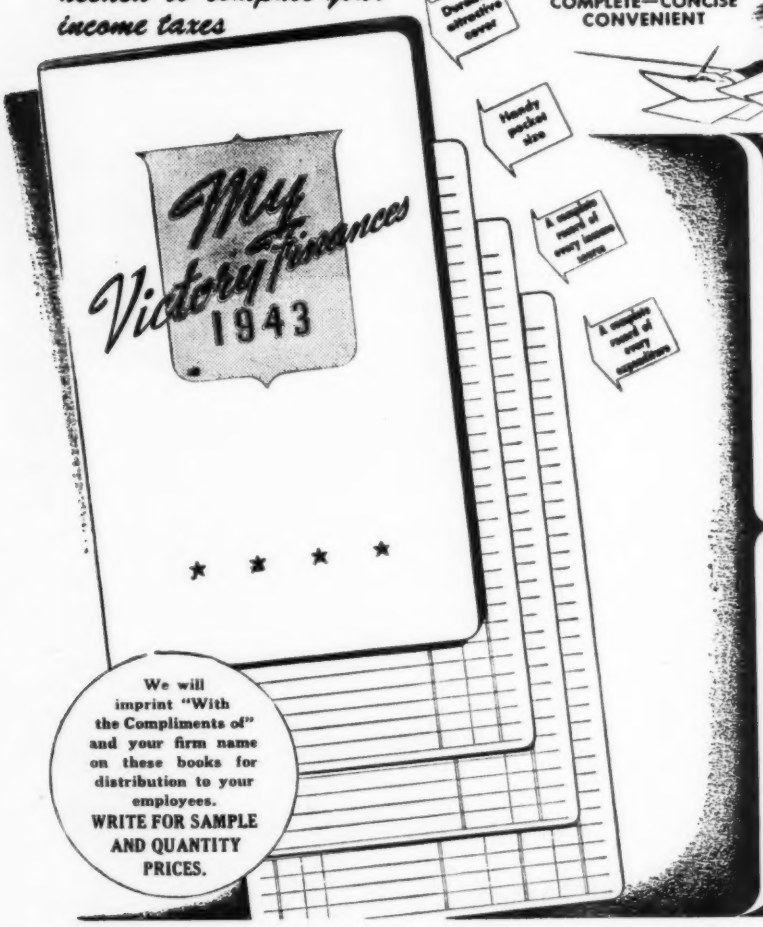

SAVE HOURS OF TIME WHEN YOU COMPUTE YOUR TAX

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NOT AN INTERPRETATION OF TAX LAWS BUT A PRACTICAL, EASY-TO-KEEP RECORD

★

INCLUDES SPECIALLY PREPARED PAGES FOR INCOME, BONDS, INTEREST, DONATIONS, INSURANCE, ETC.

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WRITE FOR SAMPLE AND QUANTITY PRICES.

Also—A New Item for Truck Owners!

TRUCK OWNERS: Adopt this practical method of keeping records for ODT reports.

Here's what this practical system includes:

- A set of handy, pocket-size books, each with convenient spaces for the required information.
- A durable holder for keeping ODT Certificate of War Necessity in the cab of the truck.
- Daily reports with weekly total sheets bound into the books.
- Each book will last one truck for one month.
- Records include miles travelled, number of trips made, gasoline used, and many other facts which must be kept on a daily basis.

ECONOMICAL, TOO!

Postpaid prices are $2.25 each for one complete system (for one truck for 6 months); $2.15 each for 6 to 11 complete systems; $2.05 each for 12 or more complete systems.

In ordering be sure to specify whether you operate locally or over-the-road, as the forms differ.

KOCH BROTHERS

317 GRAND AVENUE AT FOURTH STREET
DES MOINES, IOWA

A Time for Straight Thinking

The business world is face-to-face with the manufacture of fewer pencils, by Government order. Every pencil you buy, therefore, must be made to go a little further, be used with less waste.

There is only one answer: to concentrate on a quality that assures a maximum of service-ability.

To the pencil-wise, that means MONGOL 482—nothing less. An obvious means of conservation, for it will give better than twice the wear of the average nondescript, between sharpenings. And, when the cost of wasted office time is brought into the comparison: MONGOL proves itself cheapest in the final analysis.

Are you taking full advantage of picking the degree best suited for different kinds of work? No. 1—Very Soft, No. 2—Medium, F—Firm, No. 3—Hard, or No. 4—Very Hard. It may be a means to still further conservation.

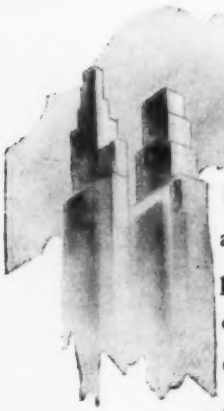
"Say MONGOL to Your Stationer"

EBERHARD FABER

Leadership IN FINE WRITING MATERIALS SINCE 1849

The Business Office can now expand to serve our War Effort

WOOD FILES DESKS and TABLES



● The American business office is doing a grand job . . . much the biggest job in all its history . . . the job it could be expected to do . . . and doing business, not as usual but *doing the job—as usual.* We are proud of the record . . . patriotically as Americans . . . proud too as designers and builders of much of the equipment of the offices that contribute so largely to America's war effort.

Because continuous expansion multiplies office demand for more and still more equipment, we have not forgotten in our all-out war production effort, an additional responsibility to make available now in non-vital materials a new line of files, desks, and tables. Quality built to GF design and specifications by skilled craftsmen, the new furniture matches in appearance and functional efficiency the high standards that have made GF office equipment preferred by so many among the leaders in American business.

THE GENERAL FIREPROOFING COMPANY • *Youngstown, Ohio*

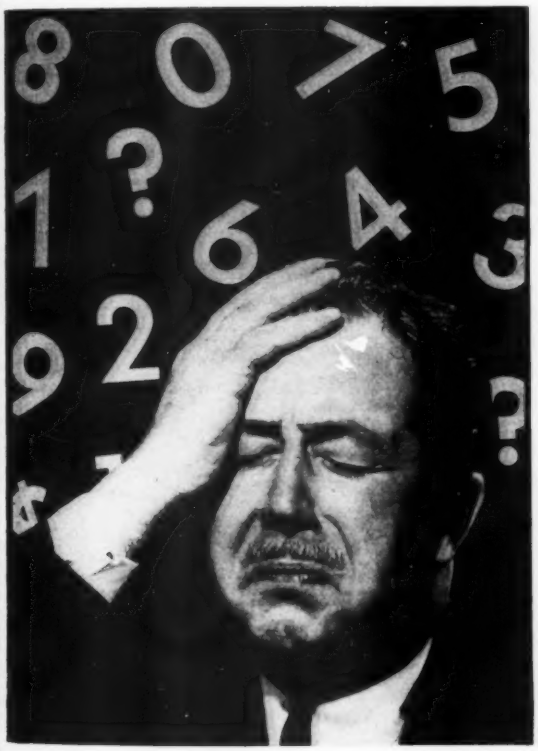
OFFICE EQUIPMENT *Digest*

Edited for PURCHASING AGENTS, CONTROLLERS & OFFICE MANAGERS

INFORMATION FOR SUBSCRIBERS: Subscription $2.00 a year (two years $3) in United States and its possessions, Canada, Mexico, Cuba. Other countries $1.00 extra yearly. Single copies are 25 cents. Each paid up subscription includes a free copy of Who Makes It & Where, the recognized trade directory of the office equipment and stationery industry. Copyright 1943 by Andrew Geyer, Inc., all rights reserved. Also publisher of Geyer's Topics, Who Makes It & Where, The Gift & Art Buyer, Sports Age.

FEBRUARY 1943

Volume 4 No. 2



Many office headaches can be cured if full use is made of items available to boost typewriter production.

A Cure for Headaches

THE figures go round and round, the words flow faster and faster—and the office task of producing and recording the significant data of war-time commerce and industry must not slacken, whatever may be the shortage of office labor and of office machines!

Executive and personnel headaches occasioned thereby are curable, if those who plan and buy for the office will make full use of the various items which the stationery and office supplies business is currently featuring in the way of fan-fold, snap-out, and other

Manufacturers and stationers have earned their living for many a year now by keeping right up with or in advance of the constantly multiplying needs of the office. Any fear that the impact of war on their own business has deadened their alertness and inventiveness and caused them to rest on their laurels can be dismissed, for most of them have found in the war-time needs of the office a spur to the devising of new office tools or to the application of existing tools to new uses.

This is particularly evident in what is being promoted these days to increase the usefulness of that office essential which war has hit so hard—the typewriter. No office purchaser or manager should remain unaware of what the manufacturers and dealers are now featuring the way of fan-fold, snap-out, and other ingenious forms, making use of spot and one-time carbons, and carbons for fluid duplicator use, all of which greatly supplement and extend the range of work which the typewriter turns out with the more familiar ribbons, carbon papers, and stencils.

There's nothing mysterious about these items, which are easing and speeding production in more and more offices every day!

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A Time Saver for Busy Executives

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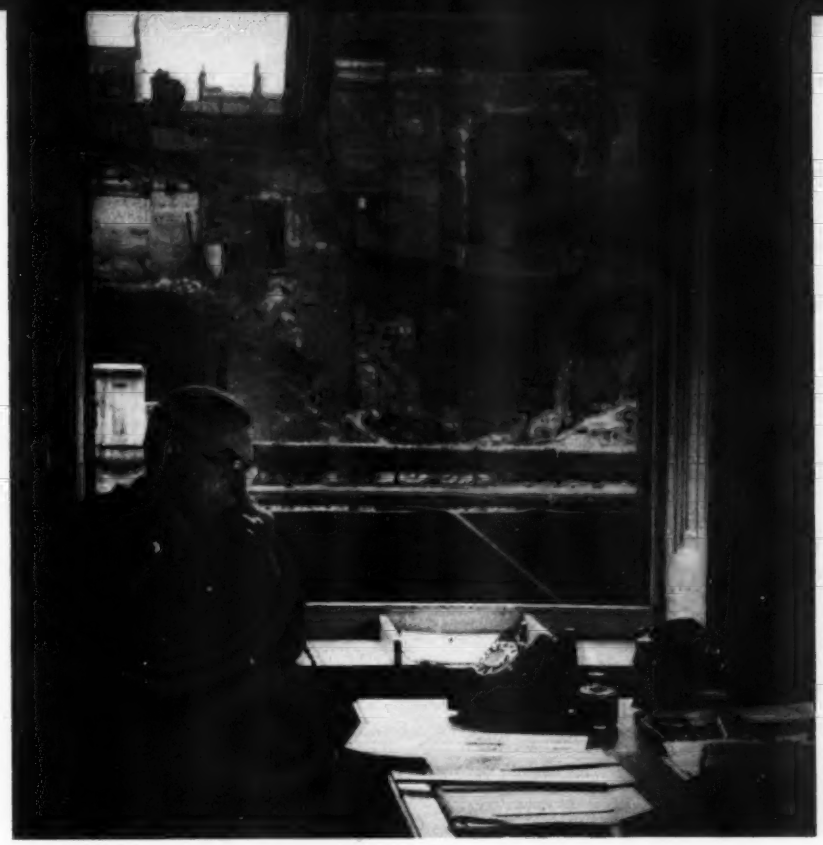


Bombing is an actual, not a theoretical, menace to the British office. The new office of the assistant director of a large London store overlooks the ruins of the old premises across the street.

WHAT CAN WE LEARN FROM BRITAIN'S OFFICES?

By Herbert Dennett

Well-known British writer on office subjects

THE more complicated an organization, the more easily it is put out of effective action by untoward circumstances. An office routine of a large firm is decidedly complicated, the more so because its work is largely done with the help of delicate and intricate machines. How then has the office side of organized business in Britain stood up to the impact of more than three full years of a new kind of war?

The whole nation is mobilized today. Thousands of smaller businesses have disappeared altogether, either because their entire staff has been drafted, or because increasing shortage of supplies has reduced their turnover below the profit level. Public transport is curtailed and congested, the whole private automobile industry is but a faint shadow of its former self, and almost all the more mechanical aids to modern life are in short supply.

This is above all a machine war, and any firm with well-developed mechanical resources is quickly swept into armament production, and its normal output is lost to ordinary commercial interests.

Yet firms which made mechanized office equipment—accounting, tabulating and ledger posting machines—are still able to give surprisingly good service, even after three years of war.

Naturally there is a good reason for this state of affairs. Vital Ministries, such as the War Office, the Ministry of Food, the Treasury and the

Post Office, are themselves among the largest users of mechanical office equipment, and it has been necessary therefore to exempt the vital maintenance staffs of manufacturers of such equipment. The great bulk of the present-day production of such firms, as distinct from their maintenance activities, has been switched over to armament and defense work.

The degree of service that a customer of an office equipment firm can obtain naturally bears a direct relation to the measure in which his own organization is linked with wár production. The office of a firm wholly engaged on armament work clearly has a prior call upon the maintenance staffs of the manufacturers whose machines it uses. This would be so in any case, but it has so happened that many war factories have found in mechanical office equipment a fuller solution of their administrative problems than was the case even in peace time.

To control large-scale component production, particularly from the pay office angle, undertakings of this kind need a clerical routine closely knit with the units of production in the works.

As much of the information on the various pay dockets, chits and incidents required for this routine is repetitive, addressing machines in particular have found a full application. One large British firm alone has installed an addressing plant to the tune of tens of thousands of plates to cope with this work, and has found the result satisfactory.

It is clear that any breakdown, even a minor one, in an addressing plant so thoroughly linked with war production would have a serious effect upon the output of the whole works, and it is therefore essential that maintenance service should be on tap for the office equipment just as much as for the machines on the production side of the business.

This need involves decentralization on the part of the equipment firms, for there is no time to send a mechanic from London to attend to a breakdown in Birmingham or Leeds—there must be a thoroughly competent service man available in every center where there are users of the particular type of machine.

All that has been said of relatively specialized office machinery, used for instance, for tabulating or ledger-posting, applies equally in the case of the ubiquitous typewriter. Though a typewriter is quite a complicated piece of mechanism, it has become so thoroughly standardized in production, and so well turned out, that serious breakdowns are rare, apart from

(*Turn to page* 32)

Opening a safe after a fire raid. The protective qualities of British office safes, vaults, and filing cabinets are tested severely by war conditions.

Errors made in the method of granting salary increases may lead to disastrous revision later when the Government gets around to auditing current corporation income tax returns.

● This is the gist of a most helpful talk delivered by Mr. Crimmins before a recent meeting of the Pittsburgh Chapter of the National Office Management Association, together with some of the questions he answered after the talk. Mr. Crimmins was a trial lawyer for the Reconstruction Finance Corporation and counsel for the Defense Plant Corporation before joining the legal staff of Koppers United Co.

WHAT THE GOVERNMENT SAYS ABOUT OFFICE SALARY INCREASES

By John M. Crimmins

of the legal staff of Koppers United Co.

I THINK that the first question that presents itself to all of us is, when is this Economic Stabilization Act going to become really important to us? That time is going to come about two years from now when the auditors from the Bureau of Internal Revenue are in your company auditing your 1942 Income Tax report.

Then the Economic Stabilization Act is going to be important to every one of you because at that time those auditors are going to go through your entire report, find your cost of doing business, find your profit, and then turn to you and say, "How many increases in wages and salaries did you make between October 3rd, and December 31st, 1942?" And, you show them. Maybe there are five, maybe there are ten, maybe there are a hundred, maybe there are eight hundred. Then he says to you, "You show me that every one of those is legal or I disallow the entire amount of the 1942 salary of every one of those you increased." Then if you are not prepared to make a full defense, to make an adequate defense of every increase you have given, the entire amount of that 1942 salary is going to be disallowed as an operating expense for your year of 1942. With surtax rates you can imagine what that will do to your company's profits, after taxes.

Bear in mind that then is the day of judgment. That is the time you have to look forward to now, and it is for that interview that you now

have to prepare. The record you make now is going to make or break your company when the audit comes. Those are the stakes you are playing for.

With that background let's take a look at the Act. It is easy to read. It isn't long. It is terrifically difficult to administer.

It says that a salary rate and a wage rate cannot be adjusted without the approval of the administrator. There is the first and one of the hardest distinctions to make in the whole Act, the distinction between a salary rate and a salary, the distinction between a wage rate and a wage. You are permitted, under certain circumstances, to make an adjustment in wages and in salaries, without the consent of the Commissioner of Internal Revenue or without the consent of the War Labor Board. You are almost never permitted to make a change in a wage rate or a salary rate without the approval of the Commissioner or the War Labor Board.

The distinction is easiest illustrated in the case of wages. In almost all of your factories where wages are involved, you have union contracts. Those union contracts provide that a mechanic gets a certain rate, a mechanic's helper, entitled to a certain wage under that contract, and if I am shifted to a mechanic, after having acquired the necessary skill and the upper position having become vacant, then my wage is increased. The wage rate has not. I have transferred from one wage rate to another.

Now if I had remained a mechanic's helper and you wanted to increase me to the wage of a mechanic, that would have been a change in a wage rate. That you could not do without the specific approval of the War Labor Board. On the other hand, if I as an individual shift from one wage rate to another, that you can do without permission.

That is the basic fundamental distinction that you have to appreciate when you start to size up this law and how you fit in under it.

The same thing applies to salaries. You almost never can change a salary rate without the approval of the War Labor Board or the Commissioner of Internal Revenue. In a few definite cases you can change a salary without the approval of the War Labor Board or the Commissioner of Internal Revenue. (*Turn to page* 38)

Salaries and wages can be adjusted, in certain circumstances; changes in salary and wage rates require Government approval.

RECORDING YOUR OFFICE LAYOUT

By Kenneth H. Ripnen

Kenneth H. Ripnen Co., Inc.

AFTER the office rearrangement has been completed, the maintenance of the office layout drawings and the records bearing on the job become a consideration. Quick access to detailed layouts is essential, for the data they contain is required for ready reference from time to time and to plan for future changes.

The drawings which cover the layout requirements of the typical office are a set of detailed equipment layouts, structural drawings, and mechanical drawings.

These drawings, on good tracing paper or linen, preferably the latter, have the permanent building features drawn solid in ink, and detailed information on the office layout and on structural and mechanical details drawn in pencil. This permits easy changes on the drawings when office layout rearrangements occur.

The office layout drawing shows all equipment, machines, telephones, names of departments and individuals drawn in pencil.

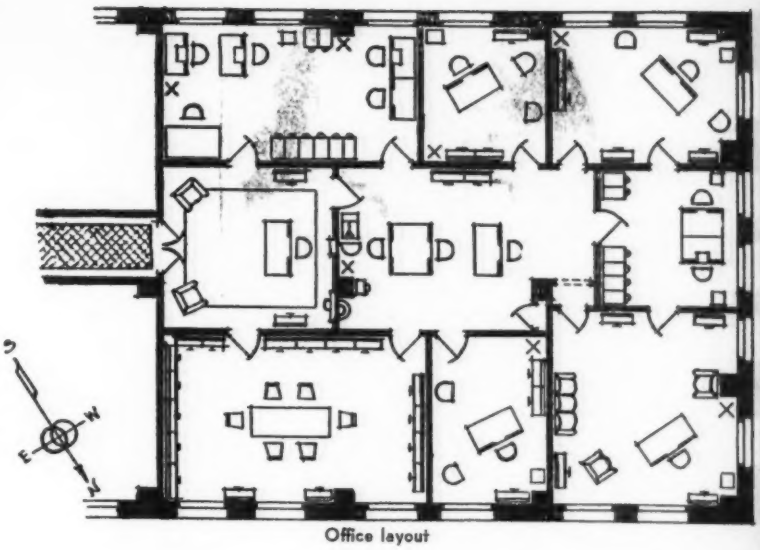
The structural drawings show all partitions, doors, and special construction features of the office layout drawn in pencil.

The mechanical drawing shows all overhead electric wiring (lighting switch control, convenience outlets), all underfloor ducts, heating, and plumbing features drawn in pencil.

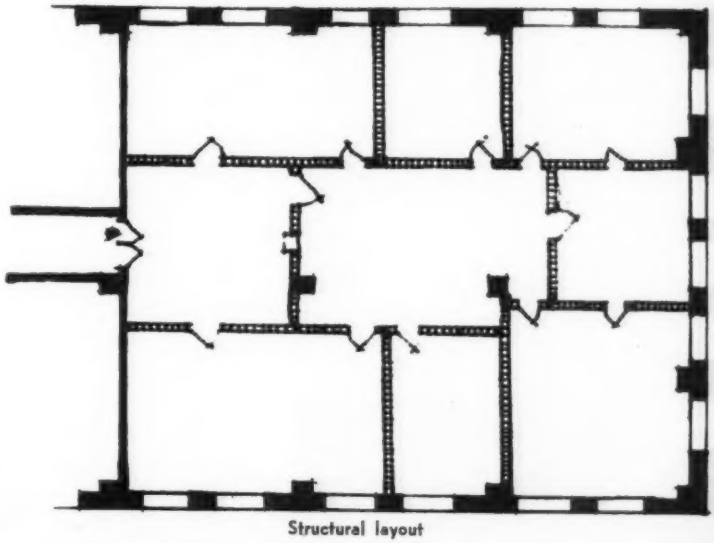
If the template layout method has been used in creating the office layout, it can be used in place of the office layout drawing. The template layout is prepared on a quarter inch to the foot scale.

All records of departmental areas, equipment inventory, structural and mechanical conditions are preserved with the record drawings.

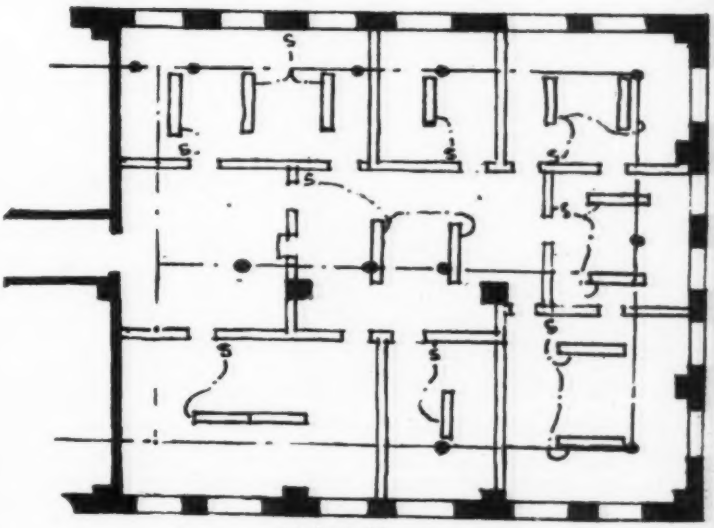
Typical office layout, structural, and mechanical drawings are reprinted herewith. Preservation of these drawings and records is the responsibility of the office layout section or consultant of a corporation as it is their task to improve constantly the layout, equipment, and physical comfort standards of their offices.



Office layout



Structural layout

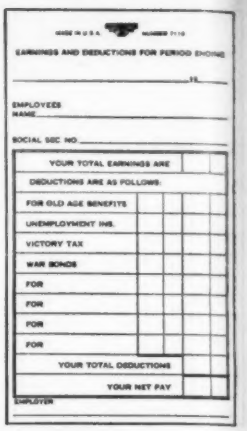


Mechanical layout

THESE ITEMS ARE NEWS IN

MICHIGAN CARD FILE CABINETS with removable follower block, available in sizes to take cards, 3x5, 4x6, 5x8 and 6x9 inches. Tray depth is 13½ inches. Outside depth of cabinet, 15 inches. Finish is green to match steel installations. All cabinets have drawer stops and can be stacked. Packed four single cabinets or two double cabinets to carton. Michigan Desk Co., Grand Rapids, Mich.

STATEMENT OF EARNINGS AND DEDUCTIONS is a new form being offered by the National Blank Book Co., Holyoke, Mass. In simple style, it contains all information necessary and can be easily filled out. The form is lithographed on "Eye-Ease" paper, measures 2¾ x 5 inches (will slip into standard pay envelope), and is padded for convenience. Price is 10 cents for 100-leaf pad, 9 cents in lots of 50.



MADE IN U.S.A. NUMBER 7110

EARNINGS AND DEDUCTIONS FOR PERIOD ENDING

_____ 19__

EMPLOYEES NAME _____

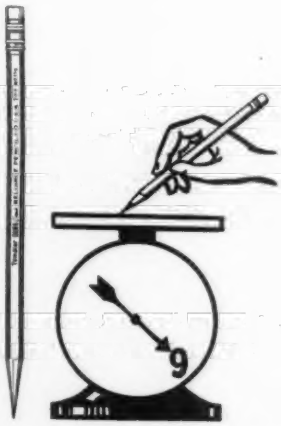
SOCIAL SEC. NO. _____

YOUR TOTAL EARNINGS ARE				
DEDUCTIONS ARE AS FOLLOWS:				
FOR OLD AGE BENEFITS				
UNEMPLOYMENT INS.				
VICTORY TAX				
WAR BONDS				
FOR				
FOR				
FOR				
FOR				
YOUR TOTAL DEDUCTIONS				
YOUR NET PAY				

EMPLOYER _____

INTER-COMMUNICATION SYSTEM. Illustrated is the Super-Chief model in the new line of inter-communication systems made by the Talk-A-Phone Mfg. Co., 1205½ W. Van Buren St., Chicago. Conference traffic control, a feature of this model, enables any number of stations to hold a private conference without interruption or eavesdropping from stations outside the conference group. Other features are Uni-Trans, or one-way automatic transmission, and the latest type finger-tip push-button control. Each station is equipped with individual control for incoming volume. Privacy earphone is optional equipment; when used, the unit works same as a telephone. A catalog, available from the company, gives complete descriptions.

DUPLI-FORMS IN USE. The Dupli-Form, product of the Old Town Ribbon & Carbon Co., 750 Pacific St., Brooklyn, N. Y., combines a sheet of spirit (fluid process) duplicating carbon with a sheet of master paper on which the form is printed. The typist is here shown filling in the form on a regular typewriter. Later she will run off as many copies as are desired on a spirit duplicator. Exact registry is assured, since the form is duplicated simultaneously with the typed-in data.

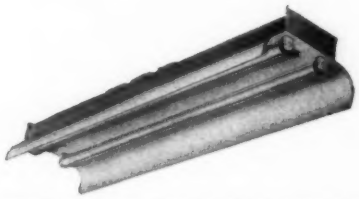


NOVEL TEST FOR BREAKAGE is shown here as a Templar Durolead pencil registers 9 pounds on the scale. The Templar Durolead pencil is a product of the Reliance Pencil Corp., Mount Vernon, N. Y., and is available in six degrees of hardness ranging from No. 1 to No. 4. Samples free on request to the company.

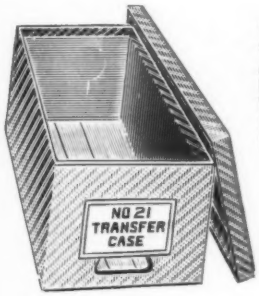
THIS CONVERTIBLE WOOD TABLE converts from a flat stand to a sloping table in a few seconds, presenting a good angle for easy reading. The underneath compartment is large enough to hold two large telephone books. Table comes in two styles, 27 inches high for sitting position, and 30 inches for a standing position. Tabletop measures 16 inches wide by 24 inches long, is made of tempered Masonite, and has a support rail for holding books. Shipped knocked down; weight with carton, 16 lbs. Made by Maso-Steel Products, 418 S. Clinton St., Chicago, makers of office, factory and mailing room equipment.

THE OFFICE EQUIPMENT FIELD

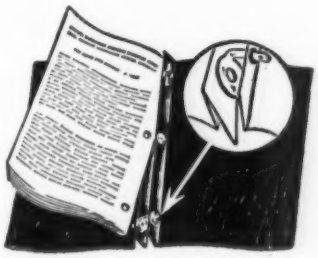
NEW STURGIS ALL-WOOD SWIVEL CHAIRS. These new all-wood swivel chairs, made by the Sturgis Posture Chair Co., Sturgis, Mich., are of solid maple with all joints glued and doweled. In its lines, the streamlined base is comparable to the company's streamlined steel base; the seat height is adjustable 3 inches; a hard fibre disc, impregnated with paraffin oil and graphite, serves as a bearing for the all-wood swivel mechanism. The backs and seats of the chairs are upholstered in genuine leather or du Pont Cavalon over curled hair pads. Both chairs are designed to look like steel and fit in with previous installations of steel furniture.



NEW DEVELOPMENT IN FLUORESCENT LIGHTING is called Insta-Lite, as it provides illumination to full intensity without flicker or delay as soon as the switch is turned on. Ballast and starting switch functions are combined in this new unit. Made for two 40-watt tubes, Insta-Lite is offered in fixtures for industrial and commercial installations, available in fixtures with non-metallic reflector. Made by Spero Electric Corp., 18220 Lanken Ave., Cleveland, Ohio.

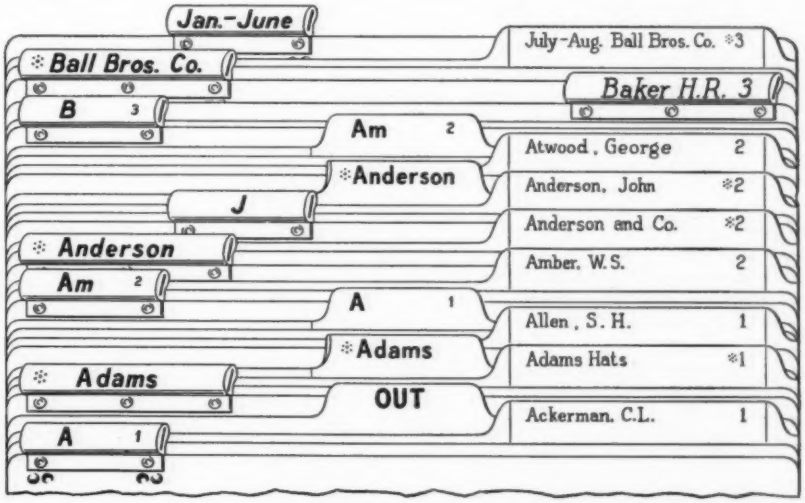


WOOD TRANSFER CASES from the Hedges Mfg. Co., 2931 Wentworth Ave., Chicago. Made of kiln-dried wood, these vertical transfer cases have glued and locked corners, a bottom opening to allow for guides, are covered with brown art linen paper, have a lift-off cover, and will take the entire contents of a steel file drawer. There is a hand hole for pull-out use. In three sizes: bill size, 8¼ x 10 x 23½ inches; letter size, 10¼ x 12 x 23½; and legal size, 10¼ x 15 x 23½ inches.



COVERS FOR PLASTIC SCREW POSTS are now being made by the Ellingsworth Mfg. Co., 200 S. Peoria St., Chicago, makers of Duo-Tang cover binders. Because of the metal used in Duo-Tang fasteners, a priority certification of A-1-J or higher is needed for this fastener which is still available. During the past ten years Duo-Tang covers have proved especially popular for binding sales presentations, price lists, reports, and similar material.

NEW WOOD POSTURE CHAIR, called Tilt and Swivel, from Wells Office Furniture Co., 410 S. Wells St., Chicago. Shown here is one of a group of Tilt and Swivel office chairs, made of northern grown birch. Besides tilting and swiveling, the chair is adjustable in three ways: in height of seat, height of back, and tension of back. Stock on hand for immediate delivery.



LAST WORD in alphabetical indexing is this Super-System with SpaceMaker guides from the General Fireproofing Co., Youngstown, O. G-F's SpaceMaker guide magnifies the indexing, is tilted to a natural reading position, improving visibility and increasing filing space. SpaceMaker guides are available in four tab sizes and three colors, amber, salmon, and green. Widths are ⅞, 1⅜, 2, and 3 inches. Also available are SpaceMaker vertical guides and folders. The guides come with either eyelet projection or roll bearing bottoms, in letter and cap sizes, and have 2- and 3-inch tabs. Folders are linen hinged with one inch expansion. Complete descriptions in G-F's filing supply catalog.

FROM BRITAIN'S OFFICES

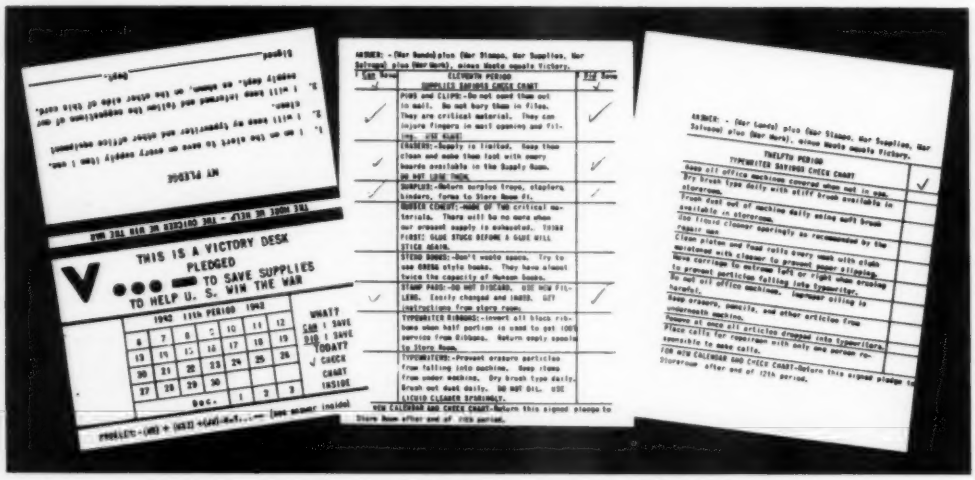
(*Continued fro mpage* 26)

structural damage. Even so typewriter firms have realized their responsibilities, and it is seldom that a user is kept waiting more than a few hours when anything goes wrong.

The word "non-essential" is just a little elastic in its application—what you can get depends not only on who you are in relation to the war effort, but also on the modesty or otherwise of your requirements. For office equipment of certain kinds nothing but a direct defense contract on hand at the time will be accepted as evidence of need, and in every case a license is required from the Ministry of Supply for the purchase of additional machinery for the office. There is naturally small likelihood of such a license being issued for the office of a retail store or manufacturer of civilian merchandise, no matter what operational difficulties may have arisen owing to war conditions.

There are also restrictions as to the purchase of "non-mechanical" office equipment, in the shape of filing cabinets and boxes made of steel. These are definitely unobtainable for ordinary commercial use, and are only released for the benefit of firms on urgent war work. In spite of these reservations the relatively non-essential user of office equipment certainly benefits by the Government "umbrella" over the maintenance side of the industry, on which he has come to depend so much in recent years.

Even if the present strength of maintenance staffs is not drastically reduced with the increasing drain on the man-power of the nation, the problem of spare parts will seriously affect the standard of future service. Already some manufacturers are buying up old machines of their own make, solely to strip down and use the parts for replacement. So here, as everywhere else, Britain is tightening her belt in the fourth winter of war.



Victory desk calendars in successful use in Sears, Roebuck & Co. offices

NOVEL VICTORY DESK CALENDARS

Pledge Sears Staff to Conservation

★ Proctor J. Gilbert, Sears, Roebuck & Co.'s purchasing agent for stationery and office supplies, described to a representative of OFFICE EQUIPMENT DIGEST recently a series of Victory Calendars which one of the company's buyers has developed to emphasize to 1000 company employees using stationery and office supplies the necessity for conservation of these products.

The calendars—folders measuring 4½ x 5½ inches, open—carry the Victory symbol and a pledge to be signed for each desk user which reads:

"1. I am on the alert to save on every supply item I use.

"2. I will keep my typewriter and other office equipment clean.

"3. I will keep informed and follow the suggestions of our supply dept. as shown on the other side of this card."

Each calendar is for a 4-week period, the calendars shown here being for the company's 11th and 12th periods. The conservation suggestions, listed inside the folder, have check spaces where the user of the calendar indicates that he or she has carried out the suggestion. Signed pledges are returned to division heads.

Some of the suggestions are:

"Pins and Clips:—Do not send them out in mail. Do not bury them in files. They are critical material. They can injure fingers in mail opening and filing. Use Glue!

"Erasers:—Supply is limited. Keep them clean and make them last with emery boards available in the Supply Room. Do Not Lose Them.

"Rubber Cement:—Made of TWO critical materials. There will be no more when our present supply is exhausted. Think First! Glue Stuck Before and Glue Will Stick Again.

"Typewriter Ribbons:—Invert all black ribbons when half portion is used to get 100% service from ribbons. Return empty spools to Store Room.

"Keep all office machines covered when not in use.

"Brush dust out of machine daily using soft brush availing in storeroom.

"Do not oil office machines. Improper oiling is harmful.

"Place calls for repairman with only one person responsible to make calls."

TYPEWRITER PROCUREMENT PRICE SCALE INCREASED; RENTAL RATIONING POSTPONED

By John Reilly

TRANSITION

This man was once a skilled worker in a typewriter factory. He's still a skilled worker in the same factory, but instead of typewriters he's now assembling war items. With typewriter factories converted to war production, the pressure grows daily for all privately owned non-essential typewriters of recent vintage to be turned over to the armed forces. (OWI Photos)

WORD comes of two developments of interest to all typewriter users—postponement of the effective date of rationing of Class B typewriter rentals by OPA and increases in the price schedules of the Typewriter Procurement Division.

Rental of Class B typewriters—in general non-portable models manufactured between the end of 1927 and the end of 1934—was originally to cease on January 31st except to holders of rental rationing certificates. Amendment No. 1 to Ration Order 4A, effective January 21st, permits the rental of such typewriters without rationing certificates until May 1st.

Certificate-free rental contracts made currently for the machines may not extend beyond the end of April, but renters who want the machines for a longer period may apply before May 1st for a rationing certificate to the rationing board in the locality where the machine is to be used.

This postponement of rental rationing has been made in order to allow the gathering of additional information on the geographical distribution of typewriter supply and demand, says OPA.

The increased prices granted by the Typewriter Procurement Division include boosts in the price of machines bought by the dealer for the Government and in the prices for reconditioning and rebuilding these machines.

The new price schedule, on file at all dealers and other depots engaged in procuring typewriters from civilian users for government use, lists the new prices in detail. The general amount of increase between old and new prices is indicated in the tabulation given below, comparing prices paid for on most standard and noiseless typewriters of 11-inch carriage width.

For carriages 12 inches wide, $2.50 is added to the price; 14 inches, $5; 16 to 20 inches, $10; and over 20 inches, $15.

Present Price	*New Price*
$20	$26.67
$22.50	$29
$25	$32
$30	$36.17
$40	$46.17

According to WASHINGTON

Copper-plate engraving ban relaxed

★ The recent prohibition on the use of copper engraving plates for printing greeting cards, business stationery, etc., has been relaxed by WPB in a new amendment to copper order M-9-C. The amended order, however, requires engravers to sell as scrap a specific quantity of old engraving plates.

The order as amended December 26 stated that "the use of copper or copper base alloy engraving plates for engraving calling cards, greeting cards, social and business stationery and other similar purposes is prohibited after December 31, 1942."

The order as amended January 21, while not permitting the use of new copper for these purposes, does permit plate engravers to use copper in their possession on December 31, as well as any old plates, on the same basis as other graphic arts users of copper.

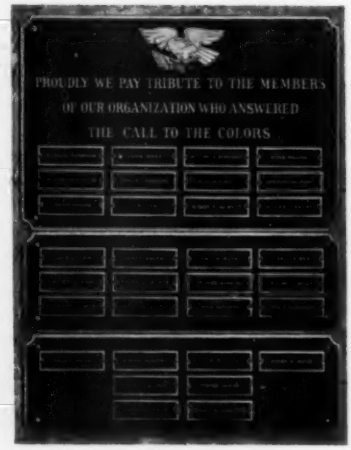
Each engraver is required to sell as scrap to a scrap dealer before the the end of each calendar quarter, 3 pounds of old plates for each pound of copper products which he engraved for the purposes in question during that quarter.

This is expected to provide engravers with the incentive to persuade customers to scrap their plates, for use of the copper in war production.

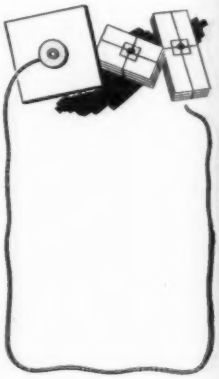
Use of paper in commercial printing cut

★ Use of paper in commercial printing has been brought under control, with printers' consumption during any calendar quarter of 1943 limited according to one of two schedules. In no case is a printer permitted to use during the year more than 90 percent of the amount used during the entire base period. Printed matter as defined in the order means any paper with ink applied to it by any of the graphic arts processes.

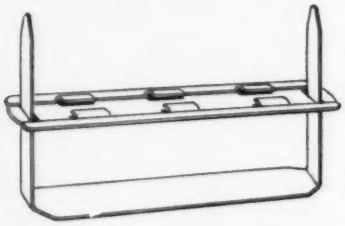
Exempted from this order is the printing of newspapers, wall paper, boxes, converted paper products, magazines, and books, as the use of paper for these products is governed by other orders.

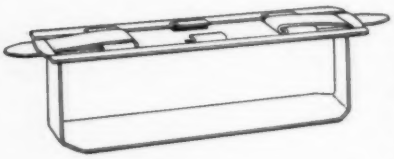


NEW HONOR ROLL made of a thermoplastic material called Ronzite is offered by National Ronzite Industries, 564 W. Lake St., Chicago. The plaque bears a striking resemblance to war-banned bronze, with sculptured letters standing out from the black-stippled background. Each name is stamped in gold foil on a small Ronzite panel and attached to the master plaque which accommodates 12 names. When more than a dozen are in the service, extension plaques may be obtained, each with space for another 12 names. The name panels are purchased in sets of 6 on a coupon redemption basis. For example, an organization with 9 employees in the service would purchase 2 sets of name panels, send in the list of the 9 that are to be mounted on the master plaque, and receive 3 coupons which are exchangeable at a later date.



RUBBER BAND SUBSTITUTE is being offered by the Bankers Box Co., Inc., 536 S. Clark St., Chicago. Their new Liberty String Binder, shown here, is being used for packaging of all sorts where rubber bands were formerly used. A sample is free upon request to the company.





TATUM NON-METALLIC PRONG FASTENER offers new practical advantages. Specially designed compressor bar with depressed channel provides extra rigidity; reverse tension lock (prongs pass through compressor slots and retainer clips, then back through slots) assures binding security; and made of tough fiber specially treated for strength and flexibility. Available in one and two inch capacities, 2¾ inch centers. For further information and sample, write Wilson-Jones Co., Chicago, Elizabeth, N. J., or New York.

TODAY'S PACE

DEMANDS THAT BUSINESS RECORDS BE INSTANTLY LEGIBLE!

V-BLACK

Skrip

Writes Black—Stays Black!

There is no time today for file fumbling. Your office procedure must flow swiftly—smoothly, without the interruptions and delays caused by hard-to-read records. Sheaffer's V-Black SKRIP is the answer to having written records clear and sharp. *It writes black and stays black!* Ask your stationery salesman about V-Black SKRIP. Let him show you how it will add *instant visibility* to your filing and record systems.

V-Black SKRIP is *black*—achieved without carbon. In fountain pens it's easier on rubber and metal parts. Dries so fast no blotter is necessary. Keeps pens clean. Helps all pens to write better, last longer, require less servicing. And—*V-Black SKRIP costs no more than most ordinary fluids.*

Recommended for V-Mail!

V-Black SKRIP was originally packaged to help Uncle Sam's V-Mail. Black photographs best! Today, more and more offices are using V-Black SKRIP because of its advantages over ordinary inks. Its permanence *insures* your records.

SHEAFFER'S

W. A. SHEAFFER PEN CO.
FORT MADISON, IOWA

DON'T LET THE SHORTAGE OF WIRE STAPLES OR CLIPS DISRUPT *your* FILES —

Fasten papers together without staples or clips—the Bump way. It saves time and expense. It requires nothing but the paper sheets themselves. The first cost is *your only expense.* There are no staples, clips or pins needed—no metal of any kind.

MAKES TIE FROM THE PAPER WITHOUT CLIPS

Now, when vital metals are so important to the all-out war effort this saving of metal is a contribution to Victory. The Bump Paper Fastener is made of non-critical materials—black oxidized finish — today indispensable equipment in any filing department. With it you won't have to worry whether next year you will be able to have papers fastened together in your files. There'll be no loose sheets, even though you cannot get metal clips or fasteners. Your filing efficiency will be normal.

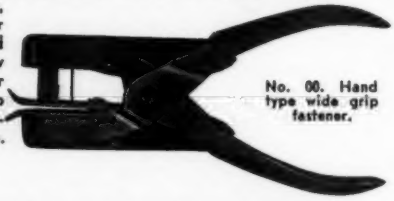
No. 2. Stand type with punch.

This Bump Fastener is a fastener and a perforator combined. It punches a round hole to fit 1/4" binding post—a real money and time saver.

No. 1. Hand type narrow grip fastener.

A handy device for any desk—used by thousands of office workers.

Ideal for daily correspondence, to fasten enclosures to letters, bills to vouchers, drafts to bills of lading, checks to remittance slips, and many other uses is this hand model. It is a low priced fastener with a wide grip for almost universal desk use.



No. 00. Hand type wide grip fastener.

A trial will convince you of the efficiency and money saving of Bump Paper Fasteners. Prices upon request.

BUMP PAPER FASTENER COMPANY
LA CROSSE, WISCONSIN

Bump *Manufacturers of the*
PAPER FASTENER

PORTAGRAPH HELPS CUT TYPEWRITER USE

In line with limiting usage of available typewriters to work that cannot be handled in other ways, the office of Remington-Rand, Inc., 315 Fourth Ave., New York, reports that many business houses have already realized the advisability of utilizing photographic contact printers. Such a device is Remington-Rand's Portagraph, a photographic contact printer useful in the reproduction of straight word-for-word copying. Handling of financial reports, specifications, parts lists, and bills of materials on the Portagraph will, if their volume is sufficient, release typewriters for work of a more individualized nature.

ROYAL APPOINTS NEW BRANCH MANAGERS

Royal Typewriter Co., 2 Park Ave., New York, has announced the appointment of three new branch managers.

J. J. Konrath has been made manager of the Houston, Texas, branch office. Associated with Royal for a number of years, Mr. Konrath had been with Royal Portable divisions in the Dallas and New Orleans districts until April 1st of last year.

In Toledo, J. K. Campbell has been appointed to manage the branch office in that city. He had previously been with the Royal sales force in Cleveland.

W. E. McNight has been named to the managership of the Royal office at Scranton, Pa.

COLUMBIA RIBBON & CARBON INSTALLS NEW POWER PLANT

To meet increasing power demands brought about by expanding production, the Columbia Ribbon and Carbon Mfg. Co., Glen Cove, N. Y., has installed a new power plant at its factory. Besides providing power, this coal burning plant also furnishes heat for the Columbia main office and factory. The new equipment doubles the plant's former power capacity, and serves as an assurance against any production interruption due to to an inability to procure fuel oil.

GLOBE-WERNICKE DECLARES DIVIDEND

The directors of the Globe-Wernicke Co., Cincinnati, at their regular monthly meeting November 25th, 1942, approved payment of the quarterly dividend of $1.75 per share on preferred stock. They also voted a dividend of 15 cents per share on the common stock.

FELDCO LOOSE LEAF OFFERS NEW PRODUCT

Feldco Loose Leaf Corp., 116 W. Illinois St., Chicago, has introduced a new product called Jiffy Corner Stickers which perform the functions of the pins, paper clips, and other similar items of which there is a shortage. Especially good for mounting pictures, the stickers can also be used for clipping together letters and other paper objects. The stickers come in convenient small books and are gummed on both sides with pure Dextrine. A book containing more than 500 stickers sells for only 10 cents. The books are packed in attractive self-display cartons.

N. Y. STOCK EXCHANGE LISTS WILSON-JONES COMMON STOCK

Officials of the Wilson-Jones Co., Chicago, loose-leaf manufacturer, were special floor guests of the New York Stock Exchange January 18th when the company's common stock was admitted to trading on the big board. Fred D. Pitt, president of the firm, and Harold F. Graves, vice-president, witnessed the first transaction in the new stock, and the only sale for the day, a block of 100 shares sold at 9¼ a share.

The Wilson-Jones Co., in addition to its regular lines, is now producing machine gun cartridge links, fuse caps, electrical terminals for airplane wiring, and sundry parts for gun carriages.

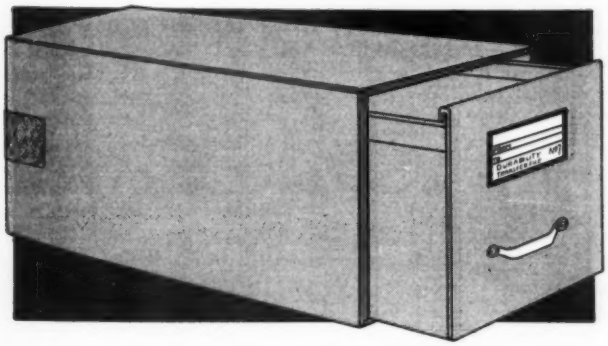
WAR REQUIRES

Economy

With . . . .

MATERIAL
METHODS
MAINTENANCE

Turn your overflow of filed records to Durability Transfer Files and release your regular filing equipment for more current and active records. Many of the war effort records today are only required to be kept a short duration so why tax regular filing equipment and expand this department with expensive and hard to obtain equipment. Durability Transfer Files are your answer to quick, easy, and economical record storage.



DURABILITY TRANSFER FILES

They are made of a sturdy reinforced all fibreboard construction. Walls double thick with reinforcing columns at each corner designed to carry the load. Convenient stacking accessories are furnished to lock the cases into a solid battery in whatever arrangement desired. Easy operating drawers give instant and easy access.

Send for information on this real value in transfer file equipment.

FILING DURABILITY SUPPLIES

C. L. BARKLEY & CO.
ESTABLISHED 1921
Manufacturers of Filing Supplies
517 S. JEFFERSON STREET CHICAGO, ILL.

Nice Going!

When you turn out a good day's writing and purr at how bright you are, remember it was the Ticonderoga pencil you used that sped you along. There are fewer trips to the sharpener with Ticonderoga on the job, more writing ease, more writing done, and you use 50% less writing energy when you use a Ticonderoga pencil. Standardize on Ticonderoga pencils today to speed your work tomorrow and that of your entire staff.

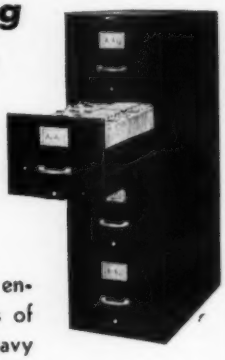
A fine American Pencil with a fine American name . . .

TICONDEROGA

Joseph Dixon Crucible Co., Dept. 53-J2, Jersey City, N. J.
Canadian Plant: Dixon Pencil Co., Ltd., Newmarket, Ont.

For Real Filing Satisfaction

THE VICTOR Wood File



Not a makeshift but a file engineered to give the years of easy operation under heavy loads you expect from the highest quality filing equipment. Compare—the suspension, the heavy vertical and lateral framing, the finish, the cabinet work, the scientific reinforcing. AND it is hardwood throughout, every joint securely made with nails or screws and glue. Attractive plastic drawer pulls and rod knobs.

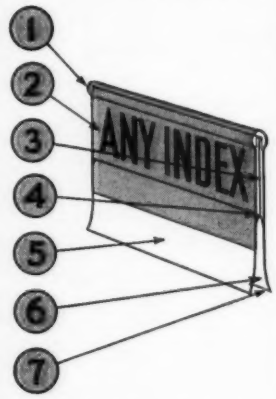
GENUINE—ORIGINAL

MAK-UR-OWN

TRADE MARK REG. U. S. A.

The Index Tab with ALL the Good Points

1. Beaded edge, easy to pick up; reinforces, prevents warping, holds label firmly.
2. Extra heavy celluloid, will not crack or warp.
3. Folded labels will not fall out, yet are easily removed.
4. Fold in linen skirt forms automatic guide stop for uniform extension of tabs.
5. Skirt by which tabs are attached of closely woven linen, flexible, long-wearing.
6. Gumming adheres instantly, sticks firmly.
7. One side of skirt made shorter than the other, easy to separate when attaching tabs.



PLUS

National Advertising, Consumer Catalogs Salesmen's kits, Fast Service.

INVEST IN VICTORY ***BUY BONDS AND STAMPS***

THE VICTOR SAFE & EQUIPMENT CO. INC.

N. TONAWANDA NEW YORK

CONSUMER—APPROVED PRODUCTS SOLD ONLY THROUGH DEALERS

OFFICE SALARY INCREASES

(*Continued from page* 28)

There are five cases in which a salary, as opposed to a salary rate, can be changed. The same is true of a wage as opposed to a wage rate. All of those have to be in conjunction with a wage rate schedule or a salary rate schedule. There was quite a bit of mystery when the regulations first came out as to what they meant by a wage schedule or a salary schedule. The wage schedule is fairly easy. Union contracts have jelled your wage rates into a formula that can fit a wage schedule in almost all cases. There are few problems, relatively speaking, on changing wages, so I think if we confine the discussion to salary rates it will be more profitable.

Almost no companies, or very few companies, have a formalized salary schedule. Most companies hire salaried people by the man. You have no set amount that you will pay for this job, no matter who is in it. However, over a period of years every company knows the limits within which it will pay for a given job. No company is going to pay a thousand dollars a month for an office boy.

The first question that bothered us, and I am sure it bothered all of you people, was in connection with making increases in salaries in the five permissive instances which had to be done in conjunction with an established salary schedule. The question was whether or not this informal practice, built up over a period of years, about what you would pay for a given job no matter who was in it, was an established salary schedule within the meaning of Mr. Byrnes' regulation of October 27th. The Treasury regulations have made that pretty clear that it is. They say that what your business practice has been, as established by your payrolls over a period of years, is an established salary schedule. So within those limits you can increase salaries as opposed to salary rates when you have individual promotions or re-classifications, where you have an individual merit increase within established rate ranges, where you have an operation of an established plan of increases based upon length of service, where you have an incentive plan, and where you have a trainee system.

Now in most cases those five things reduce themselves to two. They are the individual promotions and they are the individual merit increases. Those are the big troubles that I think most companies are going to encounter in administering this Act and administering their companies under this Act.

On your promotions I think you are not going to have so much trouble. I think that on a promotion, if you move a man from one set of duties to another and you start him in on his new duties at a salary not in excess of what his predecessor in that office was getting, you have pretty nearly an airtight record. On the other hand, if you have individual merit increases, there you are going to be faced with more trouble because of the necessity of making a record that is going to stand up under investigation.

Now, you can make an increase in salary rates with the permission of the Bureau of Internal Revenue and with the permission of the War Labor Board. On the jurisdiction of consent to those increases, the Bureau of Internal Revenue, the Commissioner of Internal Revenue, has jurisdiction on all salaries in excess of $5,000. The War Labor Board has jurisdiction on all salaries below $5,000, except in cases of administrative, executive, and professional employes who are exempt from the Wages and Hours Act and who are not covered by union agreement. Those individuals, administrative, executive and professional employes, not subject to the Wages and Hours

(*Turn to page* 41)

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by Stern

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(*Continued from page* 38)

Act and not covered by union agreement, are subject to the Commissioner of Internal Revenue's jurisdiction, along with all salaries above $5,000.

If you want to change a salary rate you go to either the Commissioner or the War Labor Board, whichever has jurisdiction. If you are in doubt as to whether or not you have authority to make an increase in a salary that is subject to the War Labor Board, you can go to the local office of the Wages and Hours Administrator and get a ruling upon a set of particular facts as to whether you have to go to the War Labor Board to get its consent to make that adjustment in a salary. In other words, he will give you a pre-judgment that you are in the clear in making this increase and that it does not require the approval of the War Labor Board.

The Commissioner of Internal Revenue has not yet issued any regulation along the same line. I personally believe that he probably will.

Then comes a question as to not what you can do but what you are safe in doing without obtaining the prior approval of either the Commissioner or the War Labor Board. We feel that for our own company we are fairly safe in making an increase in a salary where there has been an individual promotion. On the other hand, where there has been only an individual merit increase, we feel that we are not safe unless we have gone to the Wages and Hours Division and obtained a ruling, either on that particular case or upon a case that is exactly similar and on which we have the same record in our file that we had in the case in which we obtained the specific approval of the War Labor Board through its agent, the Wages and Hours Division.

Use of Precedents

In other words, if we had a memorandum in our engineering and construction department that John Doe has been with us for five years, that his rate is $100 a month, and that due to his increased skill, his increased ability, he is now entitled to a rate of $110 a month, and we present that to the Wages and Hours Division and obtain a ruling from them that that increase does not require the approval of the War Labor Board, then we feel reasonably safe, where we have an exactly similar statement in our files signed by an official of the same force, of the same weight, of the same magnitude, with regard to another employe, that we can then make that increase without obtaining specific approval.

If we were going to be a hundred per cent certain we would obtain approval of all of them. Administratively, if you have a large company, that is impossible. If you have a large number of these increases it is practically impossible to go through every one. If we go to them on one of exactly similar type and obtain a precedent that we can rely upon on this day of judgment that is coming, then we feel that we are reasonably safe in going ahead on it.

There are a number of fairly large fields on this subject. I think I could mention briefly in passing the bonus question. There is a big distinction between the War Labor Board and the Commissioner on the way they approach this. On salaries subject to the War Labor Board, you can either pay the same amount in dollars to an employe that you paid last year or you can apply the same formula, even though it results in more dollars. On the other hand, if your individual employe is subject to the Commissioner of Internal Revenue, you cannot apply a formula, even though you have applied it for years, if it results in more dollars to an individual employe than you paid him last year. You can, however, pay an individual employe the same amount in dollars that was paid to his position last year, so that if you have a man who was in a subordinate

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position last year, who has been promoted this year, you can pay him the same amount in dollars as you paid to the man who was in this position last year. Also, if your bonus is on a percentage of salary and the man's salary has been increased since last year you can pay him the same per cent of his increased salary.

Every time a particular request for an increase comes to our committee and there is a little pressure on us to give it, I always think of the danger to the company if we make a mis-step, and the advice I should like to leave with you gentlemen tonight is that when the pressure is on to give an increase and you have the slightest doubt about whether you are going to be able to justify your position in giving that increase when the day of judgment comes—and it is coming—then don't act until you have a ruling.

Questions and Answers

QUESTION: You have a certain job which is worth, we'll say, a certain amount of money, has been worth a certain amount of money. Now that job becomes vacant and you hire somebody new to take the job. They are not worth as much at the beginning in that job as the person who left the job. Can you start them in at less money and bring them up to the maximum amount which was paid before, or do you have to pay the full amount at the beginning in order to make sure that they get it?

MR. CRIMMINS: That was two questions. As to the first one, you can start them at less. In answer to the second, you have to make your record at the time you try to move them up. In other words, it is not mandatory to hire an inexperienced person or a person of less experience at the same rate as an experienced person who left. That is the first part of it. The second part, when you want to increase the salary after he has been there a while, you have to make your record that he has increased his capacities, he is worth more money to the company than he was at the time you hired him, by the amount of additional money that you want to give him.

QUESTION: You have to register that with the Wages and Hours Division, do you mean? Or just make a record in your company?

ANSWER: Unless you have a body of experience built up in the Wages and Hours Division, on cases of that type, I'd say go over and get their approval. They have a form for that. It is Form 1, and they are fairly fast in giving you a ruling on it. Once you have that ruling in your file, you are absolutely protected.

QUESTION: What chance would you have in making a salary increase in a case where normal payment in a department for a certain operation may be $100 and due to the other plants, war plants and what-have-you, which can offer and do offer it, $130 to $150 for the same job? If you make an application for an increase in order to hold that clerk, you have nothing to base it on other than if you don't pay her more somebody will take her away. Would that be excuse enough to apply for an increase?

ANSWER: Let me answer that this way. We did a little experimenting when we started this thing. We would send over cases with various states of facts, to find out just what sort of a record they would demand in order to say that the increase was all right. We found that no matter what other record you made, if you included the statement that you had to pay this increased rate in order to keep them it would be turned down. Not only is that alone not enough but also, if you have that in, no matter what else you have, they are not going to approve it.

QUESTION: The Manpower Commission will stop that?

ANSWER: That is right. The War Labor Board has stated that their function is not to control manpower. That is up to the Manpower Commission.

Let me go just a little further on this state of facts that you proposed. You are not absolutely limited by the top salary that you are now paying for a particular job. For instance, if I have ten clerks in my company, and on October 3rd I was paying the top clerk $120 a month and six months ago I let a clerk go that I was paying $150 a month, then the top salary schedule for clerks in my company would not be $120, but $150, even though on October 3rd the top man was getting $120.

QUESTION: You did establish that higher rate.

ANSWER: You had established it over the fairly recent past.

QUESTION: Can you have a higher replacement at a higher rate than was paid before?

(*Turn to page* 44)

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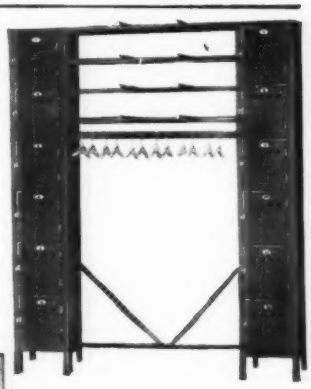

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ANSWER: Not unless you have paid others the rate at which you want to hire this new person, for similar services. In other words, the rate is fixed by your salary records. If you haven't paid a rate for that position within a fairly reasonable time in the past, you cannot hire a new man at a rate higher than the rate the old one was getting.

QUESTION: This particular instance came up. A friend of mine couldn't be here tonight and is anxious to learn about it. In their particular department they had three stenographers. One left, and to get a replacement they had to pay her higher wages than they were paying the other two. They didn't mind that so much, due to the fact that they are on defense work and have lots of money for it, but the part that is bothering them now is how they can bring up the two older clerks, who are really worth more money than the replacement they hired. From what you said here, they were wrong to hire the replacement at the higher rate.

ANSWER: When did they hire her? Before or after October 3rd?

QUESTION: I don't know for sure.

ANSWER: If they hired her after October 27th they are due for trouble.

QUESTION: If they hired her before that they can bring the other two up to that?

ANSWER: They can, if they can show they acquired increased merits equal to the raise.

QUESTION: I don't know that they have that, but the older ones are definitely worth more than the new.

ANSWER: They were frozen as of October 27th. The only increase you can make now on your facts is for merit. Now in that particular set of facts, if the higher rate was established prior to October 27th, they can move within that rate if one of these other five essentials is present, and the obvious one in that case would be increased merit. But unless they were prepared to sustain their position on that, the answer would be they could not do it.

QUESTION: It would be increased merit as far as the individual is concerned, not in relation to anybody else.

ANSWER: That is right. Presumably, the amount they were being paid on October 27th, or at the time of the last raise, was what they were worth to the company at that time. Now the only basis for increasing it on your facts is the increased merit since their last raise.

Question: We have a stated payroll. In other words, you might say it is on a frozen basis. It is the same all the time. An individual merit is not necessarily recognized except if a higher position is vacated and the individual is promoted into that position. How can we promote the individual or in other words give him that salary without requiring him to do that work?

ANSWER: No. There you are really getting into trouble. I mean changing titles without changing the jobs.

QUESTION: We don't necessarily change titles. Just change the rate of pay for that individual man. We have a lot of clerks and we have what we call title clerks.

ANSWER: Title clerks do certain things and clerks do certain other things, don't they?

QUESTION: That is right. Could we increase the clerk to the salary of the title clerk, but still permit him to do the clerk's work?

ANSWER: No. No.

QUESTION: You could increase the number of title clerks if your work warranted?

ANSWER: Yes. If you change his duties to the duties that are performed by title clerks you are all right. But you can't change titles without changing duties without running into trouble.

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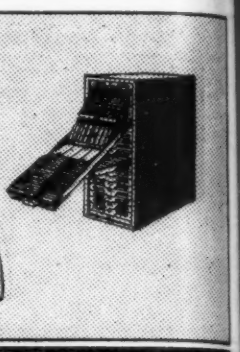

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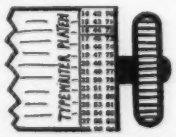

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Mrs. Ethel MacDonald succeeds Mr. Sharon.

SHEAFFER ANNOUNCES QUOTA EFFECTS IN DEALER LETTER

Officials of the W. A. Sheaffer Pen Co., Fort Madison, Iowa, report that their territorial representatives now have detailed information on retailers' quotas of fountain pens and mechanical pencils.

In a letter to dealers, dated January 7th, C. R. Sheaffer, president, stated: "With production restricted (under WPB Limitations Order No. L-227) it is necessary that available production be divided among the trade. Rationing makes it impossible to sell you all you may want to buy—and certainly not all you could sell—but it carries the compensating advantage of assuring you your fair share."

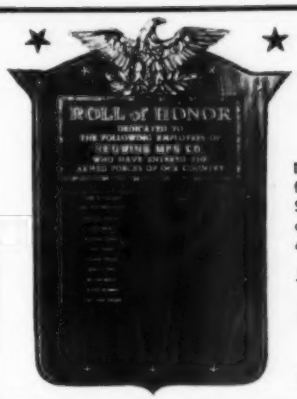
Limitation Order No. L-227 will curtail pen and mechanical pencil production during 1943 more than 50 per cent of the number of units produced in the base year 1941. Since manufacturers are curtailed on a unit basis, Sheaffer will allot pen-unit quotas to dealers by quarters during the coming year.

The complete Sheaffer pen line down to and including the $3.50 seller will be made, and dealers can withdraw their quotas in any models they desire. The maximum pencil quota for the first quarter is one-half the pen quota. By an intelligent selection of models and emphasis on better quality goods at a time when most can afford them, retailers under the Sheaffer plan can get the maximum possible sales from the limited production.

WARD K. ENSMINGER ELECTED TO RAND McNALLY POST

Ward K. Ensminger has been elected vice-president of Rand McNally & Co. and has also been made executive head of the company's New York office at 111 Eighth Ave., New York.

Mr. Ensminger has been with the firm for many years. He takes over the post left vacant by Andrew McNally 3rd, who is now serving as a lieutenant in the Army Corps of Engineers.



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Dignified, timely designs. Beautiful bronze effect on solid walnut. Sizes to accommodate any number of name plates. Ideal for business and fraternal organizations.

Send for details and prices.

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Every Business Needs

Engel Pocket Art Corners

For keeping treasured Kodak prints safely mounted in albums — with negatives indexed in back. They're excellent, too, for mounting cards, clippings, cachets, covers, etc.

SHOW BOX of 50—10c pkgs.....$3.00
Your Profit $2.00

Order from your wholesaler or write

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The quality line with consumer appeal

- DRAFTING KITS
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- DRAFTING TABLES
- STRAIGHT EDGES
- SANDPAPER PENCIL POINTERS
- INK-OUT
- ADHESIVES
- TYPEWRITER CLEANERS
- TYPEWRITER OIL
- TYPEWRITER KITS

Prices and delivery dates on the above items will be gladly given upon request.

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MONTCLAIR NEW JERSEY, U. S. A

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HOLD-THE-PHONE

Both hands are free for making notes, handling papers, searching, figuring and smoking when cradle telephones are fitted with this resilient device. Easily attachable and adjustable. Speeds up long distance calls and adds to user's comfort.

Get in on the popularity of this much needed utility without delay. It soon pays for itself in time, energy and comfort because it permits real "two-fisted" telephoning. Retails 60c.

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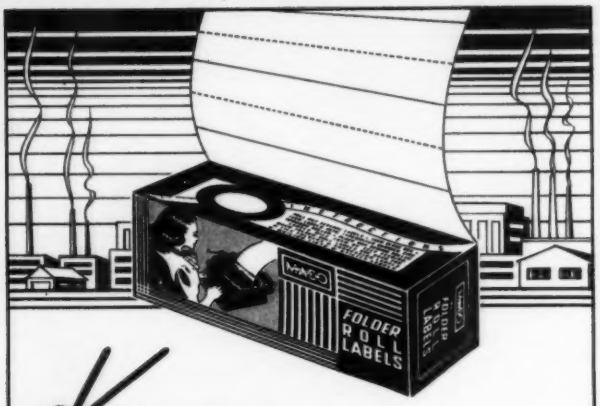

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WITH WAR INDUSTRIES AND COMMERCIAL USERS IN THE INCREASED DEMAND FOR
MACO FOLDER ROLL LABELS
ORDER NOW!!!
MACO
The J. L. MAY CO.
111 WEST 19th STREET - NEW YORK

N. Y. CHAPTER OF NOMA DISCUSSES WAGE FREEZE AT SPECIAL SESSION

At a special dinner meeting of the New York Chapter of the National Office Management Association held February 3rd, the salary and wage-freezing order as it applies to the New York area was discussed under the leadership of Arthur J. White, regional director, Wage and Hour Division, U. S. Department of Labor, and Theodore W. Kheel, regional director of the War Labor Board. After short addresses by each of these men, the written questions of members provided material for an extensive question-and-answer period.

The February 19th meeting will feature NOMA's annual Relaxapation Jamboree, with dinner and dancing. Additional tickets at $2.50 each are available from Miss Edith Harper, Scott Foresman & Co., 114 E. 23rd St., New York.

—*Kendall Beaton.*

BOOKLET PUBLISHED BY VISIBLE INDEX CORP.

The Systems Research Dept. of Visible Index Corp. recently conducted a survey to discover which records are the most vital to business and government. The survey revealed that personnel records, allocation and material control, purchase and stores records are the most vital. With these facts in mind, the company has published a new booklet, "Keep These Vital Records Up to the Minute," describing the Visirecord method of visible applications to record keeping problems now existing and expected to arise.

Copies of the booklet, No. 101A, are available from Visible Index Corp., 535 Fifth Ave., New York.

MARKWELL TO SUPPLY STAPLES FOR RATED ORDERS

Markwell Mfg. Co., Inc., 200 Hudson St., New York, wishes to inform its dealers that there will be a supply of "RF," "RX," and "RW" type Markwell staples available in the future on Preference Rated Orders.

The Best NUACE By Every Test
TRADE MARK REG. U.S. PAT. OFFICE.
The Original Mounting Corner Customers Prefer
● By actual test customers prefer NuAce Mounting Corners. Red, White and Blue Victory Corners, and Baby Pink and Baby Blue, are two new leaders, in a complete range of ten colors, to help you keep prints safe and neat. Get a head start on 1943 needs by writing for samples and prices TODAY!

● Three Sizes, ● Regular Junior, Senior ● In Black, White, ● Green, Red, ● Gray, Sepia, ● Ivory, Gold, ● Silver, Transparent medium
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MOORE PUSH-LESS HANGERS
The hanger-with-the twist now comes in black instead of nickel finish. Sell them in combination with
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for every pin-up or hang-up need. They're profitable for you—dependable for your customers

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This Name—This Package

Guarantee Finest Quality
RITE-RITE MFG. CO. • DOWNERS GROVE, ILL.
SUBSIDIARY OF JOSEPH DIXON CRUCIBLE COMPANY

TURN TO PAGE 24 FOR INDEX TO ADVERTISERS

MODEL J-30 STAPLING PLIER $3.85

Model J-30 is light in weight, yet rugged. Requires but little space and can be put into desk drawer or pocket when not in use. Indispensable for vertical filing or for attaching material to a permanent card. Uses DJ340 NEVA-CLOG Staples.

MODEL B-100 STAPLING PLIER $5.25

For heavy duty and for fastening of tough materials, this machine uses a broad flat staple. Fastens such materials as fibre, softwood baskets, veneer wood, leather and belting. Used for sealing heavy paper or cloth bags, packages of corrugated board, and similar difficult operations. Powerful leverage, durable, fool-proof. Staples used: NEVA-CLOG B-3/8.

MODEL S-100 STAPLING PLIER $4.75

A rugged, powerful Stapling Machine with 4 to 1 leverage. Particularly designed for production work and hard usage, but can be used for any stapling operation within its capacity. Clog-proof so that it will give constant production. Uses NEVA-CLOG A-1000 or L-1000 Staples.

Production Uses for the Duration

For the duration millions of Neva-Clog staples formerly used for purposes not connected with the war effort must be diverted to direct use to win the war.

New uses for Neva-Clog staples to "fasten things together" are constantly being developed, so much so that the demand exceeds normal production.

You can get more service from your Neva-Clog Stapling Pliers and Neva-Clog Staples by adapting these new uses to "Fasten Things Together."

Some factory uses:—

Assemblies and sub-assemblies.
Fastening tags to uniforms.
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You can be of service by suggesting other efficient production methods to use in the war plants of our nation.

"Fasten Things Together" with Neva-Clog Stapling Pliers

NEVA-CLOG PRODUCTS, INC.
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"a weapon of great merit"

"Little has been said of the new army carbine, but we believe it to be a weapon of great merit. It is a short rifle, 36 inches long, and 5 pounds in weight, half the weight of the ordinary rifle. All the men and the officers in the infantry who have been armed with the pistol will carry the carbine instead. That includes sergeants and all commissioned officers up through majors. It holds 15 cartridges in the magazine and is semiautomatic, like the Garand rifle. It fires a .30 caliber cartridge and is accurate up to any distance that soldiers usually fire at the enemy. We are beginning to get production in volume."

ROBERT P. PATTERSON, *Under Secretary of War.*

TO OUR MILLIONS OF VALUED CUSTOMERS: Accounting and adding machines are still available (under WPB regulations) for purchase by plants engaged in war work.

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